



Prumo Logistica SA

Condensed individual and consolidated interim
financial information
on September 30, 2024

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Management report

The third quarter of 2024 saw major milestones for Prumo, including progress in projects related to energy transition and low carbon, as well as in sustainability and innovation. We highlight the area reservation contracts signed with two global companies for the development of projects within the hydrogen and derivatives hub at the Porto do Açu: the partnership with HIF Global, a Chilean multinational e-fuels company that seeks to develop an e-methanol plant in Açu; and with the Norwegian Fuella AS, which, in addition to the area reservation, also announced a Memorandum of Understanding (MoU) for the development of a 520 MW green ammonia plant in the port complex.

The project is expected to have the potential to produce 400,000 tons of ammonia per year, which will be transported through the port's liquid terminal, mainly for export. The contract and MoU were signed with the support of Port of Antwerp-Bruges International a subsidiary of the second largest European port, Port of Antwerp-Bruges, a strategic partner of Porto do Açu. Açu is expected to be a new corridor for exporting green ammonia from Brazil to Europe.

The Porto do Açu also signed an MoU with Consag Engenharia, part of the Andrade Gutierrez Group, and Vertin, controlled by Consag, to study the feasibility of implementing data centers of up to 1 GW in Açu, which is structured to be the main industrial port for the energy transition in Brazil and to house an entire ecosystem with business integration.

Another highlight was the signing of a Memorandum of Understanding between the Porto do Açu and the Government of Goiás during the opening of the Central Brazil International Trade Fair (Ficomex) to develop strategic research that will enable the improvement of the efficiency of cargo movement originating from and/or destined for the State of Goiás, which will also evaluate synergies in renewable energy, storage Logística and product flow. The objective is to identify the best Logística and Infraestrutura solutions for integration between the state and the Multicargo Terminal (T-MULT) of the Porto do Açu, located on the coast of Rio de Janeiro and dedicated to the movement of solid bulk, general cargo and project cargo.

Açu already handles corn, soybeans, coal (essential for nickel) and copper concentrate produced in Goiás. In July of this year, a new storage area was opened at the Port - two new warehouses with a storage capacity of 70 thousand tons, focused on soybeans and corn, built by Minas Port to offer more services at T-MULT, which already has three covered warehouses, in operation since 2023. At the time, investments were also announced for a fertilizer mixing plant, with a production capacity of 850 thousand tons per year, whose construction will begin in 2024.

Vast Infraestrutura and the Spanish company Repsol, which operates in oil and gas exploration and production projects in Brazil, have signed a contract to carry out sheltered transshipment operations at the oil terminal. The agreement, which will last a year and a half, will enable the export of Repsol's crude oil production through the use of Suezmax and VLCC (Very Large Crude Carrier) vessels.

The transshipment contract with Repsol is the second signed by Vast in 2024 and the 11th for the activity. In addition to the Spanish company, ten other oil and gas operators present in Brazil are Vast clients: BW Energy, PRIO, Petronas, CNOOC, Equinor , Galp, Petrobras, PetroChina , Shell and TotalEnergies .

Vast is expanding its service portfolio by expanding its storage operations to target the oil derivatives and other liquids markets. In June, the company announced the signing of a 20-year contract with Vibra Energia, which will strengthen the development of the Açu Liquids Terminal (TLA). From 2025, the new terminal will operate as a hub for the storage and movement of liquids for the energy transition.

In August, Prumo Day was also held, an annual event organized by the group that discusses industry trends and brings together Brazilian and global players. This year, the focus of the event held in the Cubo Itaú auditorium in São Paulo was on logistical efficiency for agribusiness and the decarbonization of Brazilian industry.

In September, Prumo Group companies participated in one of the most important events in the O&G sector, ROG.e, in Rio de Janeiro. Executives from Prumo, Porto do Açu, Vast and efen contributed to eight panels held during the four days of the fair, demonstrating the relevance and protagonism of the companies in the market and especially in matters related to the energy transition.



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Independent Auditors' Report on review of condensed, individual and consolidated interim financial information

(A free translation of the original report in Portuguese prepared in accordance with CPC 21(R1) - Demonstração Intermediária and the IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board IASB).

To the Board of Directors and Management of
Prumo Logística S.A.
Rio de Janeiro - RJ

Introduction

We have reviewed the individual and consolidated condensed financial information of Prumo Logística S.A. ("Company") as of September 30, 2024, which comprise the individual and consolidated condensed statements of financial position as of September 30, 2024, and the related condensed statements of profit or loss, comprehensive loss for the three-month and nine-month period then ended, and the changes in equity and cash flows for the nine-months period then ended, including the notes to condensed individual and consolidated interim financial information.

The Company's management is responsible for the proper preparation and presentation of these individual condensed interim financial information in accordance with Technical Pronouncement CPC 21(R1) - Interim Statement and the consolidated condensed interim financial statements in accordance with Technical Pronouncement CPC 21(R1) – Interim Financial Statements and in accordance with IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board – IASB. Our responsibility is to express a conclusion on these condensed interim financial information based on our review.

Scope of review

We conducted our review in accordance with Brazilian and international review standards (NBC TR 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity and ISRE 2410 – *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*, respectively). Reviewing interim financial information consists of making inquiries, primarily of people responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Brazilian and International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Conclusion on the individual company interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed individual company interim financial information as of September 30, 2024 does not present fairly, in all material respects, in accordance with the CPC 21(R1) - Interim Financial Reporting.

Conclusion on the consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated interim financial information as of September 30, 2024 does not present fairly, in all material respects, in accordance with CPC 21(R1) – Interim Financial information and international financial reporting standards (IFRS) issued by the *International Accounting Standards Board* (IASB), including IAS 34 – *Interim Financial Reporting*.

Rio de Janeiro, November 8, 2024
KPMG Auditores Independentes Ltda.
CRC SP-014428/O-6 F-RJ

Original in Portuguese signed by
Luis Claudio França de Araujo
Contador CRC RJ-091559/O-4

Prumo Logistica SA

Condensed statements of financial position as of September 30, 2024 and December 31, 2023
(In thousands of reais)

	Notice	Parent Company		Consolidated	
		09/30/2024	12/31/2023	09/30/2024	12/31/2023
Assets					
Current					
Cash and cash equivalents	5	128,861	126,633	495,489	451,981
Securities	5	3,096	13,043	412,883	399,613
Restricted cash	5	19,500	34,715	19,500	83,713
Escrow accounts	6	-	-	56,284	151,563
Receivables	7	-	-	206,978	164,219
Restricted cash – Virgo operation	5 and 7	-	-	2,260	-
Accounts receivable from related parties	14	4,080	4,527	3,892	6,105
Recoverable taxes	8	15,364	15,371	28,134	34,706
Income taxes and social contributions recoverable	8	-	75	78,262	69,502
Dividends receivable	14	30,175	33,075	43,067	58,139
Derivatives - hedge	28	-	-	981	-
Other receivables		2,480	1,726	38,566	34,504
Total current assets		203,556	229,165	1,386,296	1,454,045
Noncurrent					
Securities and bonds	5	-	-	2,892,059	2,745,731
Escrow accounts	6	-	-	224,179	193,839
Receivables	7	-	-	137,995	113,183
Accounts receivable from related parties	14	-	-	58,959	47,549
Related-party loans	14	54,539	50,604	154,434	143,209
Debentures	10	-	-	654,809	654,809
Third-party receivables	11	-	-	68,682	68,682
Returnable down payments		-	-	52,351	50,430
Judicial deposits		291	363	15,430	13,130
Recoverable taxes	8	4,330	3,640	8,267	7,012
Deferred taxes	9	-	-	48	183
Others		1,535	1,535	12,741	3,706
Investments					
Equity interests	12	4,226,225	405,633	1,228,825	1,417,378
Investment property		-	-	529,817	529,817
Property, plant and equipment	13	2,291	2,560	4,146,544	4,071,636
Intangible assets		1,405	2,067	60,066	57,704
Right of use	20	541	1,444	88,699	76,563
Total noncurrent assets		4,291,157	467,846	10,333,905	10,194,561
Total assets		4,494,713	697,011	11,720,201	11,648,606

The notes are an integral part of this condensed interim financial information.

Prumo Logistica SA

Condensed statements of financial position as of September 30, 2024 and December 31, 2023
(In thousands of reais)

	Notice	Parent Company		Consolidated	
		09/30/2024	12/31/2023	09/30/2024	12/31/2023
Liabilities					
Current					
Trade payables	15	1,300	3,817	70,510	101,490
Loans, borrowings and debentures	16	-	-	592,215	942,482
Assignment of securitized receivables	17	-	-	28,638	-
Lease liabilities	20	1,437	2,481	10,705	13,019
Salaries and charges payable		22,612	29,198	67,212	84,230
Accounts payable to related parties	14	1	20	10,630	14,186
Customer advances		-	-	674	4,453
Taxes and contributions payable	18	2,296	5,513	23,764	32,491
Income tax and social contribution payable	18	-	-	80,791	73,449
Derivatives – hedge	28	-	-	1,616	876
Other accounts payable		-	-	-	1
		<u>27,646</u>	<u>41,029</u>	<u>886,755</u>	<u>1,266,677</u>
Non-current liabilities held for sale		-	-	-	-
Total current liabilities		<u>27,646</u>	<u>41,029</u>	<u>886,755</u>	<u>1,266,677</u>
Noncurrent					
Loans, borrowings, and debentures	16	5,419,915	-	13,011,655	12,130,486
Assignment of securitized receivables	17	-	-	775,798	-
Lease liabilities	14	-	-	335	-
Related-party loans	20	-	-	87,451	71,370
Liabilities towards third parties	14	2,269,104	2,129,088	1,257,118	1,117,102
Taxes and contributions payable	18	61,665	62,806	92,091	75,164
Provision for contingencies	19	-	-	14,338	13,870
Provision for investment devaluation	12	1,579,010	2,019,720	116,888	119,471
Deferred taxes	9	-	-	186,311	247,503
Other accounts payable		-	-	11,351	11,182
Total noncurrent liabilities		<u>9,329,694</u>	<u>4,211,614</u>	<u>15,553,336</u>	<u>13,786,148</u>
Equity					
Share capital	21	3,292,821	3,292,821	3,292,821	3,292,821
Capital reserves		(728,726)	(728,726)	(728,726)	(728,726)
Other comprehensive income		694,652	838,702	694,652	838,702
Accumulated losses		(8,121,374)	(6,958,429)	(8,122,805)	(6,961,539)
Equity attributable to owners of the Company		<u>(4,862,627)</u>	<u>(3,555,632)</u>	<u>(4,864,058)</u>	<u>(3,558,742)</u>
Non-controlling interests		-	-	144,168	154,523
Total equity		<u>(4,862,627)</u>	<u>(3,555,632)</u>	<u>(4,719,890)</u>	<u>(3,404,219)</u>
Total liabilities and equity		<u>4,494,713</u>	<u>697,011</u>	<u>11,720,201</u>	<u>11,648,606</u>

The notes are an integral part of this condensed interim financial information.

Prumo Logistica SA

Condensed statements of operation

Periods of three and nine months ending September 30, 2024 and 2023

(In thousands of reais)

		Parent Company				
		Three month period		Nine month period		
Notice		01/07/2024	01/07/2023	01/01/2024	01/01/2023	
		to	to	to	to	
		30/09/2024	30/09/2023	30/09/2024	30/09/2023	
Operating income (expenses)						
	General and administrative expenses	25	(18,637)	(21,824)	(57,731)	(62,451)
	Reversal (provision) for loss on receivables and assets		53	-	53	49
	Other revenues		-	-	2	-
	Other expenses		-	-	(13)	-
	Loss before finance income/costs,		(18,584)	(21,824)	(57,689)	(62,402)
	Financial income (cost)	26				
	Financial revenue		7,905	(34,868)	21,547	87,704
	Financial expenses		(124,191)	(1,680)	(479,462)	(6,541)
			(116,286)	(36,548)	(457,915)	81,163
	Share of profit (loss) of equity-accounted investees	12	46,963	(186,286)	(647,341)	(374,902)
	Loss before taxes	18	(87,907)	(244,658)	(1,162,945)	(356,141)
	Deferred income tax and social contribution		-	-	-	129
	Loss of the period		(87,907)	(244,658)	(1,162,945)	(356,012)
	Result attributable to:					
	Controlling shareholders		(87,907)	(244,658)	(1,162,945)	(356,012)
	Loss of the period		(87,907)	(244,658)	(1,162,945)	(356,012)
	Loss per share	22				
	Basic and diluted net loss per common share (in R\$)		(0,23378)	(0,65066)	(3,09280)	(0,94680)

The notes are an integral part of this condensed interim financial information.

Prumo Logistica SA

Condensed statements of operation

Periods of three and nine months ending September 30, 2024 and 2023

(In thousands of reais)

		Consolidated				
		Three month period		Nine month period		
Notice		01/07/2024 to 30/09/2024	01/07/2023 to 30/09/2023	01/01/2024 to 30/09/2024	01/01/2023 to 30/09/2023	
	Net service revenue	23	372,379	381,444	1,114,081	1,092,304
	Cost of services provided	24	(201,337)	(196,391)	(586,378)	(559,368)
	Gross profit		171,042	185,053	527,703	532,936
	Operating income (expenses)					
	General and administrative expenses	25	(72,395)	(73,428)	(204,384)	(198,996)
	Reversal (provision) for loss on receivables and assets		(711)	(566)	34,905	(787)
	Reversal of provision for refundable deposit losses		-	351	-	(159)
	Other revenue		3,613	1,282	4,634	1,618
	Other expenses		(157)	(1,829)	(2,354)	(27,891)
	Profit before finance income/costs, Finance income	26	101,392	110,863	360,504	306,721
	Finance revenue		103,799	(33,929)	653,781	789,790
	Finance costs		(314,955)	(327,630)	(2,230,384)	(1,453,525)
			(211,156)	(361,559)	(1,576,603)	(663,735)
	Share of profit (loss) of equity-accounted investees	12	55,101	(2,214)	(12,210)	22,859
	Result Referring to operations held for sale		(2,353)	-	-	-
	Result before taxes	18	(57,016)	(252,910)	(1,228,309)	(334,155)
	Current income tax and social contribution		(21,529)	(21,441)	(78,980)	(57,059)
	Deferred income tax and social contribution		(12,708)	8,326	78,375	(27,899)
	Loss for the period		(91,253)	(266,025)	(1,228,914)	(419,113)
	Income attributable to:					
	Owners of the Company		(86,483)	(242,835)	(1,158,395)	(350,534)
	Noncontrolling shareholders		(4,770)	(23,190)	(70,519)	(68,579)
	Loss for the period		(91,253)	(266,025)	(1,228,914)	(419,113)
	Loss per share					
	Basic and diluted net income/loss per common share (in R\$)	22	(0,23000)	(0,64581)	(3,08070)	(0,93223)

The notes are an integral part of this condensed interim financial information.

Prumo Logistica SA

Condensed statements of comprehensive income
Periods of three and nine months ending September 30, 2024 and 2023
(In thousands of reais)

	Parent Company			
	Three month period		Nine month period	
	01/07/2024 to 30/09/2024	01/07/2023 to 30/09/2023	01/01/2024 to 30/09/2024	01/01/2023 to 30/09/2023
Loss for the period	(87,907)	(244,658)	(1,162,945)	(356,012)
Other comprehensive income from continuing operations				
Items that can be subsequently reclassified to loss (net of taxes):				
Accumulated conversion adjustments	21,520	9,246	(89,982)	26,424
Gain/loss on <i>hedge operation</i>	(603)	1,852	3,921	(1,857)
Loss in percentage change in PDA investee	-	(10,690)	(57,989)	(10,691)
Total comprehensive income/loss for the period	(66,990)	(244,250)	(1,306,995)	(342,136)
Comprehensive result attributable to:				
Controlling shareholders	(66,990)	(244,250)	(1,306,995)	(342,136)
	Consolidated			
	Three month period		Nine month period	
	01/07/2024 to 30/09/2024	01/07/2023 to 30/09/2023	01/01/2024 to 30/09/2024	01/01/2023 to 30/09/2023
Loss for the period	(91,253)	(266,025)	(1,228,914)	(419,113)
Other comprehensive income from continuing operations				
Items that can be subsequently reclassified to loss (net of taxes):				
Accumulated conversion adjustments	21,520	9,246	(89,982)	26,424
Gain/loss on <i>hedge operation</i>	(603)	1,852	3,921	(1,857)
Loss in percentage change in PDA investee	-	(10,690)	(57,989)	(10,691)
Total comprehensive loss for the period	(70,336)	(265,617)	(1,372,964)	(405,237)
Comprehensive result attributable to:				
Controlling shareholders	(65,566)	(242,427)	(1,302,445)	(336,658)
Non-controlling shareholders	(4,770)	(23,190)	(70,519)	(68,579)

The notes are an integral part of this condensed interim financial information.

Prumo Logistica SA

Condensed statements of changes in equity
Period of Nine months ending September 30, 2024 and 2023
(In thousands of reais)

	Capital Reserve					Other comprehensive results					Accumulated losses	Equity - parent Company	Others	Total	Non-controlling interests	Total equity
	Share capital	Goodwill on share issuance	Options options granted	Expenses relating to share issuances	Loss on downstream merger of subsidiary shares	Resulting capital reserve - Ferropport	Siemens subscription bonus - effect	Gain/(loss) on change in percentage holding in investee	Asset and liability valuation adjustment / due to loss of control	Accumulated translation adjustments						
Balance as of January 1, 2023	3,292,821	266,974	63,336	(31,844)	(1,027,192)	125,182	13,231	509,670	(1,234)	157,945	(6,509,367)	(3,140,478)	(10,356)	(3,150,834)	255,727	(2,895,107)
Period loss	-	-	-	-	-	-	-	-	-	-	(356,012)	(356,012)	5,478	(350,534)	(68,579)	(419,113)
Cumulative conversion adjustments	-	-	-	-	-	-	-	-	-	26,424	-	26,424	-	26,424	140	26,564
Share buyback - GNA Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(30,986)	(30,986)
Loss in percentage variation in PDA investment	-	-	-	-	-	-	-	(10,691)	-	-	-	(10,691)	-	(10,691)	10,691	-
Hedge Recognition via Equivalence	-	-	-	-	-	-	-	-	(1,857)	-	-	(1,857)	-	(1,857)	(997)	(2,854)
Deferred adjustment and others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(169)	(169)
Balance as of September 30, 2023	3,292,821	266,974	63,336	(31,844)	(1,027,192)	125,182	13,231	498,979	(3,091)	184,369	(6,865,379)	(3,482,614)	(4,878)	(3,487,492)	165,827	(3,321,665)
Balance as of January 1, 2024	3,292,821	266,974	63,336	(31,844)	(1,027,192)	125,182	13,231	498,974	(4,260)	205,575	(6,958,429)	(3,555,632)	(3,110)	(3,558,742)	154,523	(3,404,219)
Period loss	-	-	-	-	-	-	-	-	-	-	(1,162,945)	(1,162,945)	4,550	(1,158,395)	(70,519)	(1,228,914)
Cumulative conversion adjustments	-	-	-	-	-	-	-	-	-	(89,982)	-	(89,982)	-	(89,982)	-	(89,982)
Loss in percentage variation in PDA investment	-	-	-	-	-	-	-	(57,989)	-	-	-	(57,989)	-	(57,989)	57,989	-
Hedge Recognition via Equivalence	-	-	-	-	-	-	-	-	3,921	-	-	3,921	-	3,921	2,099	6,020
Deferred adjustment and others	-	-	-	-	-	-	-	-	-	-	-	-	(2,871)	(2,871)	76	(2,795)
Balance as of September 30, 2024	3,292,821	266,974	63,336	(31,844)	(1,027,192)	125,182	13,231	440,985	(339)	115,593	(8,121,374)	(4,862,627)	(1,431)	(4,864,058)	144,168	(4,719,890)

The notes are an integral part of this condensed interim financial information.

Prumo Logistics SA

Condensed Statements of cash flow statements

Nine-month periods ending September 30, 2024 and 2023 (In thousands of Reais)

	Parent Company		Consolidated	
	01/01/2024 to 30/09/2024	01/01/2023 to 30/09/2023	01/01/2024 to 30/09/2024	01/01/2023 to 30/09/2023
Cash flows from operating activities				
Loss before taxes	(1,162,945)	(356,141)	(1,228,309)	(334,155)
Income items that do not affect cash:				
Amortization of right of use	903	903	11,614	13,516
Depreciation and amortization	1,089	1,066	200,570	199,815
Asset write-off	13	32	30,511	787
Equity Method Earnings (or losses)	647,341	374,902	12,210	(22,859)
Percentage variation on sale of investment in subsidiary	-	-	1,776	-
Exchange rate, monetary and interest variations	468,984	(52,987)	1,649,730	557,447
Amortization of transaction costs	-	-	230,007	49,276
Loan settlement fee	-	-	108,012	-
Provision (reversal) for loss - receivables	-	(49)	(80)	159
Reversion to recoverable value of assets	-	-	(34,825)	-
Bonus provision	12,234	17,485	18,023	44,677
Provision (reversal) for contingencies	-	-	17	96
(Increase) reduction in customers - linear revenue	-	-	(26,447)	(24,149)
Others	-	-	(3,613)	-
	(32,381)	(14,789)	969,196	484,610
(Increase) reduction of assets and increase (reduction) of liabilities:				
Clients	-	-	(41,044)	(34,874)
Refundable deposits	-	-	(1,921)	7,484
Judicial deposits	72	-	(2,300)	(362)
Recoverable taxes	748	(7,047)	(1,181)	(26,173)
Credits with third parties	-	-	-	7,290
Advance expenses	-	18	-	(4,770)
Other advances	-	(968)	-	(2,888)
Securitized clients	-	-	(2,260)	-
Other receivables	(754)	66,617	(13,097)	65,296
Suppliers	(2,517)	(4,566)	(30,980)	(13,362)
Related parties - accounts receivable	447	(58)	(9,197)	(5,596)
Customer advances	-	-	(3,779)	6,826
Taxes and contributions payable	(4,358)	(5,944)	19,439	97,575
Related parties - accounts payable	(19)	-	(3,221)	9,942
Salaries and vacations payable	(18,820)	(21,921)	(35,041)	(46,975)
Other accounts payable	-	(5)	168	-
Income tax and social contribution paid	-	-	(65,089)	(42,034)
	(57,582)	11,337	779,693	501,989
Net cash provided by (used in) operating activities				
Cash flow from investing activities				
Acquisition of fixed assets	(171)	(120)	(276,197)	(114,052)
Acquisition of intangible assets	-	-	(652)	(313)
Resources from the sale of a subsidiary	-	-	3,600	-
Share buyback – GNA group	-	55,307	-	-
Share buyback - minority	-	-	-	(29,634)
Securities and bonds	9,947	36,593	(150,813)	461,005
Capital increase in subsidiary	(53)	-	-	(72,901)
Advance for future capital increase in subsidiary	-	(258,286)	-	-
Dividends received	37,401	-	189,463	197,209
Loans received from related parties	-	34,602	-	-
	47,124	(131,904)	(234,599)	441,314
Net cash provided by (used in) investing activities				
Cash flow from financing activities				
Restricted cash	15,215	2,604	64,213	233,997
Lease liability	(1,070)	(602)	(16,796)	(17,682)
Linked bank deposits	-	-	64,939	253,171
Interest paid	(1,426)	-	(359,231)	(1,102,564)
Third party transaction cost	-	-	(22,709)	-
Hedge	-	-	(241)	(8,105)
Securitization obligations	-	-	39,800	-
Loans settled with third parties	(33)	-	(246,636)	(206,684)
	12,686	2,002	(476,661)	(847,867)
Net cash provided by (used in) financing activities				
Increase (decrease) in cash and cash equivalents	2,228	(118,565)	68,433	95,436
At the beginning of the period	126,633	271,538	451,981	437,639
At the end of the period	128,861	152,973	495,489	533,004
Effect of exchange rate variation on cash and cash equivalents	-	-	24,925	71
Increase (decrease) in cash and cash equivalents	2,228	(118,565)	68,433	95,436

The explanatory notes are an integral part of the condensed interim financial statements.

Prumo Logística SA .

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(In thousands of reais, unless otherwise stated)

1. Operational context

Prumo Logística SA (“Prumo” or “Company”) was established in 2007, with the aim of developing Infraestrutura projects and integrated logistics skills, mainly in the port sector, The Company currently carries out its operations through the subsidiaries Porto do Açú Operações SA (“Porto do Açú”), Vast Infraestrutura SA (“Vast”), Gás Natural Açú SA (“GNA”), UTE GNA I Geração de Energia SA (“ GNA I”), of the indirect jointly controlled (“jointly controlled venture”) Ferroport Logística Comercial Exportadora SA (“Ferroport”), of the Dome Serviços Integrados Consortium and the jointly controlled enterprise efen Combustíveis Marítimos Ltda, (“efen”).

On September 30 2024, the Company's consolidated equity value is negative by R\$12,55 per share (negative by R \$ 9,05 on December 31, 2023), presenting consolidated loss in the period of R\$1,228,914 (R\$ 419,113 on September 30, 2023) and positive consolidated working capital of R\$ 499,541 (positive by R\$ 187,368 on December 31, 2023).

Prumo Logística SA .

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Porto do Açú

Within the scope of its strategic plan, aiming to optimize cash flow and increase investment capacity and value generation, Porto do Açú (“Company”), on March 15, 2024, carried out negotiations with creditor banks to the re-profiling of financing contracts in force until then. Porto do Açú received a capital contribution from its *holding* Prumo Logística SA, in the amount of R\$5,084,656, via letter of credit, of which R\$5,025,647 were used to settle the existing debt and R\$59,010 were used to *Fee* payments on loans, as per Explanatory Note 27 – Financial Result. The remaining balance of the debt was settled with an Assignment of Receivables operation with co-obligation with Virgo Companhia de Securitização, backed by long-term rental contracts, in the amount of R\$744,344.

In addition to these factors, Porto do Açú considers technical feasibility studies and cash flow projected for more than 10 years in its long-term business plan. Many existing and planned contracts are long-term, which supports the prediction of future results.

Additionally, based on existing contracts, including the shareholders' commitment, and available information and concrete data, Management reassessed its projections of investments, costs, expenses, operating cash, receivables, recoverability of assets and concluded that, at this moment, there is no significant changes to be considered that would cast doubt on the operational continuity of Porto do Açú.

Vast Infraestrutura SA

New business:

In December 2021, NFX Combustíveis Marítimos Ltda, (“NFX” renamed “efen” in June 2024) granted Prumo Logística S,A, an option to purchase shares or related assets of TECMA through a Purchase Option Agreement (POA). The agreement established two possible purchase prices: R\$85 million if exercised in the first year, or R\$115 million if exercised between the first and fifth years.

In December 2022, Vast Infraestrutura SA, as a subsidiary of Prumo, exercised the option in the amount of R\$85 million. In December 2023, Vast signed a Share Purchase and Sale Agreement (QPA) to acquire 100% of the shares of the company Terminal de Combustíveis Marítimos do Açú Ltda, (“TECMA”) for R\$85 million, payable in five annual installments of R\$17 million. The transaction closed in October 2024 (Subsequent Event) after all precedent conditions were met,

Prumo Logistica SA .

Notes to the condensed individual and consolidated interim financial information on on September 30 , 2024 and December 31, 2023
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with the effective transfer of TECMA to Vast. More details will be provided in the fourth quarter of 2024.

As part of the transaction, in October 2024, efen transferred its terminal-related business, including terminal Infraestrutura, appropriate licenses and other related assets to TECMA (Subsequent Event). TECMA will then develop the liquids storage terminal (“TLA”) project, The TLA project involves the creation of a liquids Logistica hub at the Porto do Açú to supply petroleum derivatives, biofuels and other liquids to the upstream and downstream markets.

GNA Group

In July 2024, UTE GNA I received the final award of the arbitration proceeding brought against BP Gas Marketing (“ bpGM ”) - part of the BP economic group and its supplier of liquefied natural gas. The decision was favorable to bpGM, determining that UTE GNA I bear the costs of the arbitration process and the counterparty's legal fees, totaling R\$ 31,938 million on the date of the award.

On July 29, 2022, UTE GNA I proposed an arbitration procedure against bpGM to discuss the amounts provisionally charged and paid related to certain LNG cargoes, used to meet dispatch notifications from the National System Operator (“ONS”), within the scope of the LNG Sale and Purchase Agreement and the Short-Term LNG Sale and Purchase Agreement, both signed between the parties.

UTE GNA I fulfilled all contractual obligations with bpGM and, on March 7 and 11, 2022, paid the disputed amounts, reserving the right to be reimbursed for any amount paid in excess, including interest.

On March 1, 2023, UTE GNA I submitted its initial allegations to the Arbitral Tribunal, bpGM responded with its defense on June 14, 2023. On December 1, 2023, UTE GNA I submitted its reply, followed by bpGM 's rejoinder on January 26, 2024. A hearing between the tribunal and the parties took place between March 4 and 8, 2024, and on March 28, 2024, the final allegations were submitted.

UTE GNA I reported that the filing of the arbitration procedure will not affect the project's operations or the continuity of the LNG supply as established in the LNG SPA. In addition, GNA Holdco continues to develop new projects to participate in future energy auctions, in order to enable the implementation of other projects.

Prumo Logística SA .

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(In thousands of reais, unless otherwise stated)

2. Companies of Prumo Group

	Country	Equity interest	
		09/30/2024	12/31/2023
Direct subsidiaries			
Porto do Açú Operações SA (“Porto do Açú”) (a)	Brazil	98,99 %	98,50 %
LLX Brasil Operações Portuárias SA (“LLX Brasil”)	Brazil	100,00%	100,00%
efen Combustíveis Marítimos Ltda, (“efen”) (b)	Brazil	50,00%	50,00%
Vast Infraestrutura SA (“Vast”) (f)	Brazil	20,00%	20,00%
Gás Natural Açú SA (“GNA”) (c)	Brazil	70,00%	70,00%
Heliporto do Açú (“Heliporto”)	Brazil	100,00%	100,00%
Açú Petróleo Investimentos SA (“Açú Investimentos”)	Brazil	100,00%	100,00%
Prumo Serviços e Navegação Ltda, (“PSN”)	Brazil	100,00%	100,00%
Rochas do Açú Ltda, (“Rochas do Açú”)	Brazil	100,00%	100,00%
FP Newco SA (“FP NewCo”)	Brazil	100,00%	100,00%
Açú Energia Renovável Ltda, (“Açú Energia”)	Brazil	100,00%	100,00%
FP Par Ltda, (“FP Par”)	Brazil	100,00%	100,00%
Indirect subsidiaries			
Ferroport Logística Comercial Exportadora SA (d)	Brazil	50,00%	50,00%
Vast Infraestrutura SA (“Vast”) (e)	Brazil	80,00%	80,00%
Açú Petróleo Luxembourg SARL (“AP Lux”) (e)	Brazil	100,00%	100,00%
Vast Terminais e Dutos SA (Vast Terminais)	Brazil	100,00%	100,00%
GSA - Grussaí Siderúrgica do Açú Ltda, (“GSA”)	Brazil	99,99 %	99,24 %
Reserva Ambiental Fazenda Caruara (“Reserva Caruara”) (f)	Brazil	99,30 %	99,20 %
G3X Engenharia SA (“G3X”)	Brazil	99,99 %	99,99 %
Pedreira Sapucaia Ind, e Comércio Ltda, (“Pedreira Sapucaia”)	Brazil	97,25 %	97,25 %
Águas Industriais do Açú SA (“formerly EBN”) (“Águas Industriais”) (h)	Brazil	49,00 %	100,00 %
SNF - Siderúrgica do Norte Fluminense Ltda, (“SNF”)	Brazil	99,99 %	99,99 %
UTE GNA I Geração de Energia SA (“GNA I”)	Brazil	44,89%	44,89%
Gás Natural Açú Infraestrutura SA (“GNA Infra”)	Brazil	93,02%	93,02%
Açú Trucked LNG SA	Brazil	100,00%	100,00%
Fundo de Investimento Renda Fixa Curto Prazo Prumo	Brazil	99,99%	99,99%
DOMÉ Serviços Integrados (“Dome”) (g)	Brazil	50,00%	50,00%
Prumo Participações e Investimentos SA (“Prumo Participações”)	Brazil	100,00%	100,00%
Ferroport Serviços Ltda	Brazil	100,00%	100,00%

(a) Enterprise controlled by Prumo, with a 1,01% stake held by Port of Antwerp International NV (“PAI”);

(b) Venture jointly controlled by Prumo and BP Global Investment Limited (“BP”), each shareholder holding 50% of the shares;

(c) Enterprise controlled by Prumo, with 30% participation by BP Global Investment Limited;

(d) Enterprise jointly controlled by Prumo Participações and Anglo American, with each shareholder holding 50% of the shares;

(e) The remaining shares in Vast were distributed in such a way that Heliporto would have 60%, Açú Petróleo Investimentos and Prumo Logística would have 20% each. The corporate name of Açú Petróleo SA was changed to Vast Infraestrutura SA;

(f) Project jointly controlled by Porto do Açú, with a 0,76% stake held by Prumo;

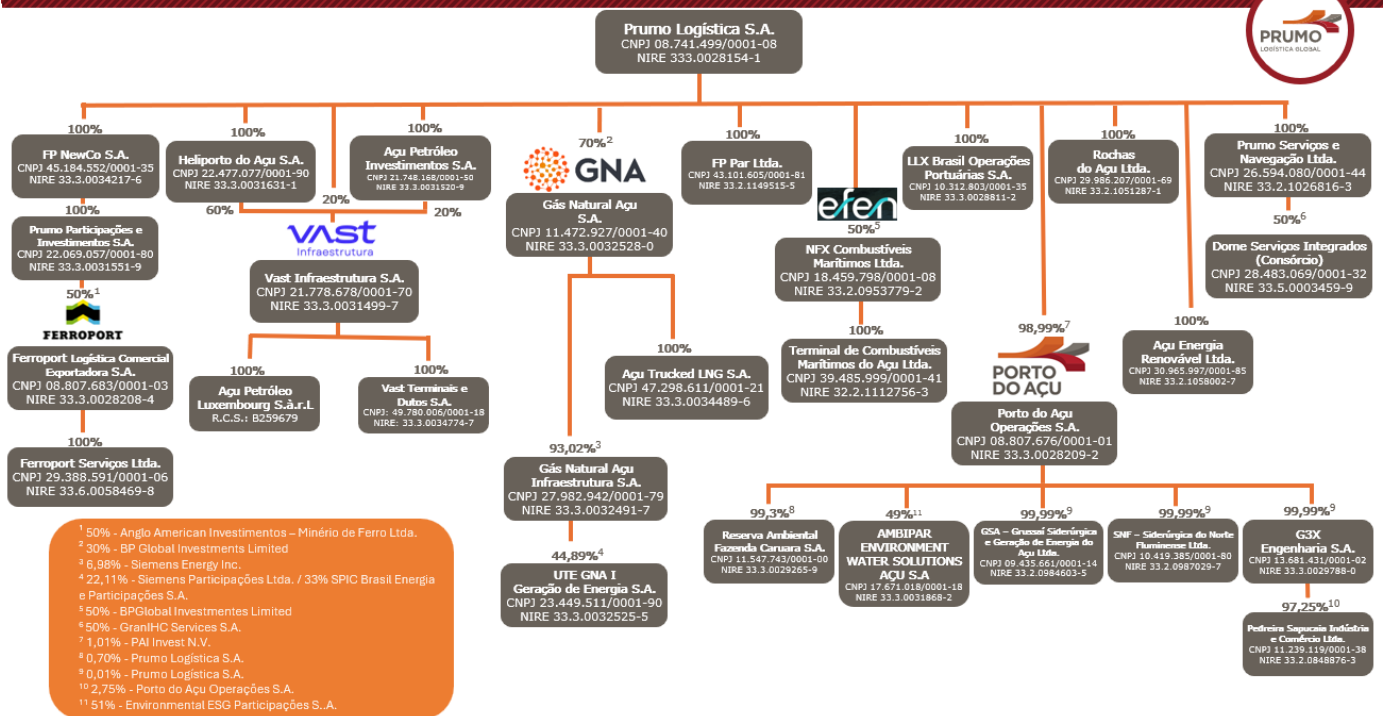
(g) The Dome consortium is made up of the companies Prumo Serviços e Navegação Ltda, and GranIHC Services, with equal shares of 50%;

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on on September 30 , 2024 and December 31, 2023
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(h) In continuation of the plan to sell a subsidiary disclosed during 2024, part of the shares of the company Águas Industriais do Açu were sold, Porto do Açu sold 51% of its shares and, as of August 16, 2024, will hold 49% of the investment.

SUBSIDIARIES' CHART



Prumo Logistics SA .

Notes to the condensed individual and consolidated interim financial information on
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3. Basis for preparation and presentation of interim financial statements

a) Statement of compliance

The individual condensed interim financial statements were prepared in accordance with CPC 21 (R1) – Interim Statements issued by the Accounting Pronouncements Committee (CPC) and the consolidated condensed interim financial information in accordance with CPC 21 (R1) and the international standard IAS 34 - Interim Financial Reporting, issued by International Accounting Standards Board – IASB.

The condensed and individual interim financial statements include the deferred assets of the subsidiary Porto do Açú and the jointly-controlled venture Ferroport, which will finish being amortized in 2025 and 2024, respectively, The difference between the individual and consolidated shareholders' equity is related to the aforementioned deferred asset, which was recognized in accumulated losses in the consolidated shareholders' equity upon the initial adoption of IFRS and the amortization of this deferred asset has been recognized in the results for the period by the subsidiaries and by consequence due to equity equivalence in the controlling company.

The interim financial statements should be read together with the individual and consolidated annual financial statements as of December 31, 2023, approved on March 15, 2024, which were prepared in accordance with accounting practices adopted in Brazil, which include the provisions of the Brazilian Corporation Law and the Accounting Pronouncements Committee (CPC), and with the international financial reporting standards (IFRS) issued by the International Accounting Standards Board (IASB).

The interim financial statements were prepared based on the assumption of operational continuity, Prumo's Management assessed and then concluded that there is no significant uncertainty about the Company's ability to continue operating.

On November 8, 2024, the Company's Management authorized the conclusion and disclosure of the interim financial statements for the period ended ended September 30, 2024.

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Notes to the condensed individual and consolidated interim financial information on
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b) Basis of preparation

The individual and consolidated interim financial statements were prepared based on historical cost and adjusted to reflect (i) fair value through profit or loss or fair value through other comprehensive income; and (ii) losses due to reduction in recoverable value (“*impairment*”) of assets.

c) Functional currency and presentation currency

These individual and consolidated interim financial statements are presented in Real, which is the functional currency of the Company and its subsidiaries, with the exception of Açu Petróleo, whose functional currency is the US Dollar, All balances have been rounded to the nearest thousand unless otherwise noted.

d) Use of estimates and judgments

The significant judgments made by Management in the application of accounting policies and the main sources of estimation uncertainty are the same as those applied and evidenced in note 4 – Main Accounting Policies in the consolidated financial statements for the year ended December 31, 2023.

e) Basis of consolidation

The Company used CPC 36 (R3) B99 and ICPC 09 (R2) as a basis and reclassified to profit or loss for the period those gains recognized up to the date of loss of control, previously classified as other comprehensive income.

e.1 Investments in entities accounted for using the equity method

The Company's investments in entities accounted for using the equity method include its participation in joint *ventures*.

To be classified as a jointly controlled entity, there must be a contractual agreement that allows the Company shared control of the entity and gives the Company the right to the net assets of the jointly controlled entity, and not the right to its specific assets and liabilities.

Such investments are initially recognized at cost, which includes transaction expenses. After initial recognition, the interim financial statements include the

Prumo Logistics SA .

Notes to the condensed individual and consolidated interim financial information on
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Company's share of profit or loss for the period and other comprehensive results of the investee until the date on which significant influence or joint control ceases to exist. In the parent company's individual interim financial statements, investments in subsidiaries are also accounted for using this method.

e.2 Transactions eliminated in consolidation

Intra-group balances and transactions, and any unrealized income or expenses (except for gains or losses from foreign currency transactions) arising from intra-group transactions, are eliminated. Unrealized gains arising from transactions with investees registered under the equity method of accounting are eliminated against the investment in proportion to the Company's interest in the investee.

Prumo Logistics SA .

Notes to the condensed individual and consolidated interim financial information on
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4. Accounting policies

In preparing these condensed interim financial statements for the period ended September 30, 2024, the accounting policies adopted are uniform to those used when preparing the Financial Statements as of December 31, 2023 issued on March 15, 2024.

5. Cash and cash equivalents, Securities and Restricted cash

a) Cash and cash equivalents

They include cash, available bank deposits and short-term financial investments with high liquidity, maturing within three months from the date of the original contract, readily convertible into a known amount of cash and with an insignificant risk of change in value.

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Cash and banks	25,020	17,499	40,738	66,129
Cash equivalents				
CDBs	103,841	109,186	420,437	366,323
Repurchase agreements	-	-	34,319	19,617
	103,841	109,186	454,756	385,940
Estimated loss provision (-)	-	(52)	(5)	(88)
	103,841	109,134	454,751	385,852
	128,861	126,633	495,489	451,981

Cash equivalents are resources invested in bank deposit certificates and in repurchase agreements, whose maturity terms are up to three months from the date of acquisition and with daily liquidity.

Prumo Logistics SA .

Notes to the condensed individual and consolidated interim financial information on
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b) Securities and bonds

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Public securities (a)	3,096	13,043	3,096	13,043
Exchange rate FI (b)	-	-	161,513	179,801
Credit-linked promissory notes (c)	-	-	3,140,333	2,952,500
	3,096	13,043	3,304,942	3,145,344
Current	3,096	13,043	214,795	399,613
Noncurrent	-	-	3,090,147	2,745,731

- (a) The government bonds issued by the National Treasury were acquired through the Exclusive Fund at Bradesco. These financial investments have maturity terms of more than three months and are presented in current assets based on the expectation of realization in the short term.
- (b) The Foreign Exchange Investment Fund is managed by Banco BNP Paribas, Vast Infraestrutura designated the investments of this fund because they represent investments that the Company intends to hold for a period of more than 90 days for strategic purposes. Its financial classification is fair value through profit or loss. In turn, its gains and losses impact the Company's results.

As determined by CVM Instruction 408/05, the consolidated information includes the balances and transactions of the exclusive investment fund, whose shareholders are the Company and its subsidiaries.

- (c) AP Lux used the funds issued by the linked credit note ("CLN") with Itaú and Santander banks to internalize the funds and financing with Vast, through a linked operation in Brazil. Itaú and Santander banks used the funds provided to them by the Company, through the Export Credit Note (NCE) and Exchange Debenture instruments with Itaú and Santander, as per explanatory note no. 16 – Loans, Financing and Debentures.

This linked credit note does not oblige banks to use their own resources to make any settlement of investment amounts; therefore, to settle investments, payment is required through the Export Credit Notes ("NCE") instrument and exchange debentures.

Prumo Logistics SA .

Notes to the condensed individual and consolidated interim financial information on September 30 , 2024 and December 31, 2023
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c) Restricted cash

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Restricted cash	19,500	34,715	19,500	83,713
	19,500	34,715	19,500	83,713

The reduction in the Company's restricted cash balance from R\$34,715 on December 31, 2023 to R\$19,500 on September 30, 2024, is due to the Company's letter of credit guarantee agreement with Banco ABC Brasil, which has ended.

Regarding the consolidated balance, in the context of the financial restructuring of Porto do Açú, with the reprofiling of its debts with the Banks that transferred the Financing via BNDES transfer and with FI-FGTS, the restricted cash balance was used to settle obligations related to commissions with the transferring banks themselves, BNDES and FI-FGTS.

d) Restricted cash – Operation Virgo

	Consolidated	
	09/30/2024	12/31/2023
Restricted cash - Virgo	2,260	-
	2,260	-

Porto do Açú entered into an Assignment of Receivables operation with Virgo Companhia de Securitização, which consists of retaining a percentage of the accounts receivable linked to the rental contracts backed by the operation. The amount relating to the backed securities issued by Porto do Açú is paid by the customer directly to Virgo, which retains the installment for the subsequent month and transfers the remaining balance to a Porto do Açú bank account. The retained balance is used to carry on the extraordinary monthly amortization of the securitized debt recognized in the Company's liabilities (NEx 21 - Assignment of securitized receivable). On September 30, 2024, the balance retained by Virgo on the securities received totals R\$2,260.

Prumo Logistics SA .

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6. Escrow accounts

	Consolidated	
	09/30/2024	12/31/2023
Porto do Açú (a)	3,406	3,410
GSA	8	12
Vast (b)	220,773	190,450
Prumo Participações (c)	56,266	151,521
GNA Infra	-	4
FP Newco	10	22
	280,463	345,419
Expected Loss Provision – DV	-	(17)
	280,463	345,402
Current	56,284	151,563
Noncurrent	224,179	193,839

(a) The resources held by Porto do Açú, deposited in the Banco Santander account, consist of environmental compensation obligations established within the scope of installation license No. IN023176, and may only be used for investments in socio-environmental actions and projects previously approved by the State Secretariat for the Environment and the State Institute for the Environment, as provided for in Term of Commitment no. 03/2014;

(b) Vast's linked deposits refer to resources held in dollars in accounts abroad. The deposit amount relating to this operation serves as collateral, in accordance with the financing conditions;

(c) Prumo Participações has two reserve accounts relating to the financing contract: The Debt Service Reserve Account ("DSRA"), which has the value of 6 months of payment of the minimum principal plus interest due for the period; and the Target Payment Reserve Account ("TARA"), which is filled with the amount that exceeds the amount due for each payment date.

Prumo Logistics SA .

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7. Receivables

	Consolidated	
	09/30/2024	12/31/2023
Assignment of real surface rights (a)	147,588	135,244
Port services (b)	37,167	37,605
Oil transshipment services (c)	138,916	104,367
Securitized Clients – VIRGO (d)	5,344	-
Others	18,107	1,407
	347,122	278,623
Provision for estimated losses (-)	(2,149)	(1,221)
	344,973	277,402
Current	206,978	164,219
Noncurrent	137,995	113,183

- (a) Assignment of land surface rights relating to clients: Technip , NOV, Intermoor , Edson Chouest , Oceanpact , efen , VIX Logística, Ambipar , Duro Felgueira , Minas Gusa and others;
- (b) Port services include storage of cargo, loose cargo, solid bulk project cargo, weighing and reception services; an
- (c) Oil transshipment services relating to the subsidiary Vast;
- (d) In the context of the Company's financial restructuring, in March 2024, a Receivables Assignment operation with co-obligation was carried out, backed by lease agreements (assignment of the real surface right), with the company Virgo Companhia de Securitização (Explanatory Note No. 21 Assignment of securitized receivable). The transaction consists of a control of the receivables, by the parties involved in the operation, in a specific bank account of the securitization company. On September 30, 2024, the balance related to securitized customers was R\$ 5,344.

The Company's criteria for credit assessment and calculation of expected loss of receivables are the analysis of the following items:

- Financial information
- Serasa *Rating*

The Company assessed the credit risks and expected loss of receivables and did not identify additional losses beyond the amounts already recorded in these financial statements. Additionally, the Company continues to assess the future impacts on its receivables due to the financial and economic situation of the country and its customers.

Prumo Logistics SA .

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8. Taxes to be recovered

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Service tax ("ISS")	3	7	176	165
Tax on circulation of goods ("ICMS")	-	-	948	1,220
Income tax withheld at source ("IRRF")	15,160	15,167	27,471	34,250
CSLL withholding tax ("CSRF")	-	-	323	36
Income tax withheld on mutual	4,330	3,636	4,330	3,636
Non-cumulative credit ("PIS")	-	-	280	881
Non-cumulative credit ("COFINS")	-	-	400	209
Others	201	201	2,473	1,321
	19,694	19,011	36,401	41,718
Current	15,364	15,371	28,134	34,706
Noncurrent	4,330	3,640	8,267	7,012
IRPJ and CSLL to be Recovered				
Income tax and social contribution ("IRPJ/CSLL")	-	75	78,262	69,502

Prumo Logistics SA .

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9. Deferred taxes

Deferred income tax and social contribution assets of R\$48 and liabilities of R\$(186,311), totaling the net amount of R\$(186,263) on September 30, 2024 (R\$(247,320) on December 31, 2023), have the following composition:

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Deferred tax asset				
Tax losses	185,313	95,053	1,905,284	1,686,554
Negative basis of social contribution	75,633	40,983	695,000	615,446
Adjustment Law No, 11,638/07 - RTT (a)	-	-	1,509	7,318
Provision for PLR	-	-	5,194	7,815
Capitalized Interest	-	-	(11,367)	(12,848)
Provision for loss on investments	-	-	7,116	7,116
Provision for estimated loss credits	-	-	18,259	16,228
Provision for other fees	-	-	2,666	2,665
Linear Revenue Deferral	-	-	(45,876)	(42,882)
Deferral of PIS and COFINS - Linear Revenue	-	-	4,798	3,966
Exchange rate variation provision	-	-	9,852	(136,057)
Provision (reversal) loss on fixed assets	-	-	13,220	25,060
Provision for contingencies	-	-	795	662
PIS and COFINS Credit Appropriation	-	-	16,390	16,704
Depreciation Rate Difference	-	-	(14,860)	(13,832)
Loss with variable income operations	-	-	-	4,814
Others	4,403	4,403	13,143	15,224
Total active deferred tax credits	<u>265,349</u>	<u>140,439</u>	<u>2,621,123</u>	<u>2,203,953</u>
Unrecognized deferred income tax (b)	(265,349)	(140,439)	(2,621,075)	(2,203,770)
Total deferred tax assets recognized	<u>-</u>	<u>-</u>	<u>48</u>	<u>183</u>
Deferred tax liability				
Temporary difference – GNA Infra	-	-	(24,726)	(24,726)
Passive Base Difference - Vast	-	-	(161,585)	(203,648)
Exchange Rate Variation - FP Newco	-	-	-	(19,129)
Total deferred tax liabilities	<u>-</u>	<u>-</u>	<u>(186,311)</u>	<u>(247,503)</u>
Total deferred taxes	<u>-</u>	<u>-</u>	<u>(186,263)</u>	<u>(247,320)</u>

- (a) Refers to the constitution of deferred income tax and social contribution on the difference in accounting-tax treatment of deferred assets originated as of January 1, 2009. While for accounting purposes expenses considered pre-operational are recognized in the result, for tax purposes they are treated as if they were deferred assets;
- (b) This is unrecognized deferred income tax resulting from consolidated tax loss and negative basis, in the amount of R\$2,621,123 , being: Prumo in the amount of R\$265,349, Porto do Açú R\$ 1,851,757, Prumo Participações R\$285,242, Açú Petróleo Investimentos R\$ 164,069, and others due to the absence of concrete expectation of future taxable results and others.

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10. OSX Debentures

Under the terms of the judicial recovery plan of OSX Construção Naval SA (“OSX”), approved by the General Meeting of Creditors on December 17, 2014 and ratified by the recovery judge on January 8, 2015. Porto do Açú subscribed and paid in full, with its credits against OSX, on January 29, 2016, debentures issued by OSX in the total amount of R\$734,677, given the following conditions:

	Date of issue:	Due Date (**):	Interest rate (p.a.):	Consolidated	
				09/30/2024	12/31/2023
Debentures – 4th series (*)	01/08/2015	01/08/2055	CDI	723,716	723,716
DIP – 3rd series (*)	15/01/2016	15/01/2036	CDI + 2%	10,961	10,961
Debentures Subtotal:				734,677	734,677
(-) Provision for estimated loss				(46,031)	(46,031)
Total Debentures:				688,646	688,646
Real surface right (not accounted for) (vi)				(33,837)	(33,837)
Total:				654,809	654,809

(*) The Debentures - 3rd Series mature in 10 years, extendable for the same period and the Debentures - 4th Series mature in 20 years, extendable for the same period.

(**) Maturity date considering the possible extension of the debentures.

The total amount of debentures under the judicial reorganization plan is composed of: (i) R\$642,301 as of September 30, 2024 and December 31, 2023, relating to the construction costs of the T2 terminal channel; (ii) R\$10,961 as of September 30, 2024 and 2023 relating to the DIP loan; (iii) R\$12,507 as of September 30, 2024 and 2023 relating to the transmission line; (iv) R\$32,117 as of September 30, 2024 and December 31, 2023, relating to the assignment of the real surface right for the period from August 2013 to July 2014, (v) R\$2,954 as of September 30, 2024 and 2023 relating to licensing costs and (vi) R\$33,837 as of September 30, 2024 and December 31, 2023, relating to the assignment of the real surface right due from August 2014 to July 2015, however, not accounted for because it does not fully meet the revenue recognition criteria (CPC 47/IFRS15), given the unlikelihood of future economic benefits associated with this transaction.

Of the total amount of Debentures, Management constituted a provision for impairment in the amount of R\$46,031 on September 30, 2024 and December 31, 2023, as detailed in the table in the explanatory note above.

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Still in view of the uncertainties in receiving the total amount of credits recognized as 3rd and 4th series Debentures, the amount of interest of R\$993,341 (R\$865,055 on December 31, 2023) was not accounted for up to the base date, as it did not meet the criteria of CPC 25.

If, eventually, OSX does not honor the Debentures contract, the amounts described in items (i) and (iii) will be added to Fixed Assets and “Investment Property”, respectively, where such assets are already valued based on the standard accounting CPC 01 from the perspective of possible recoverability. Details disclosed in Explanatory Note No. 14 – Fixed Assets – *Impairment Test*.

11. Credits and obligations to third parties

a) Credits with third parties

	Consolidated	
	09/30/2024	12/31/2023
Remoc Credits (*)	68,682	68,682
Credit – Contractual advance	8,550	8,550
Total credits:	77,232	77,232
(-) Provision for estimated loss	(8,550)	(8,550)
Total	68,682	68,682

(*) Refers to works in the surrounding area, If OSX does not honor such payments, the amount will be fully added to the cost of the Fixed Assets of Porto do Açú “Canal T2” and must be recovered in the future through the respective operations, in accordance with accounting standard CPC 01 and details disclosed in Explanatory Note No. 13 – Fixed Assets – *Impairment Test*.

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b) Other receivables – OSX

	Consolidated	
	09/30/2024	12/31/2023
Assignment of the right of use	471,541	420,301
Total credits:	471,541	420,301
Real surface right (not accounted for)	(471,541)	(420,301)
Total:	-	-

Whereas in December 2012, Porto do Açú and OSX entered into a Private Instrument for the Onerous Assignment of the Right of Use and Future Concession of the Real Surface Right (“Assignment Agreement”); in November 2013, OSX filed for judicial recovery, having its plan approved, which determined, among other measures, the suspension of the enforceability of the consideration until December 2016; before the end of the grace period determined in the judicial recovery plan, both parties entered into a new agreement that suspended for another 2 years the enforceability of the installments subsequent to those subscribed in debentures, that is, the installments due from 2015 onwards; and that in September 2018, Porto do Açú entered into a commitment and *Standstill agreement with the OSX Group* , which established the suspension of the collection of payments for the time being in force, Porto do Açú notified the OSX Group, on October 13, 2023, about the non-renewal of the *Standstill* , ending it on October 19, 2023.

In a continuous act, Porto do Açú extrajudicially notified OSX, on October 23, 2023, requesting that payment of the overdue consideration for the period from August 2015 to September 2023, in the total amount of R\$ 403,359, be made by October 30, 2023.

On the last day of the deadline granted by Porto do Açú for payment, the OSX Group proposed the precautionary emergency relief as a preparatory measure for a new request for judicial recovery requesting the suspension of the enforceability of the pecuniary obligations and the establishment of a mediation procedure between the OSX Group and its main creditors, which was granted by the Court of the 3rd Business Court.

Even before the mediation ended, the OSX Group filed a new request for judicial recovery, which was granted on 23,01,2024.

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Due to the deferral, the amounts due as rent from August/2015 to January/2024, the date of deferral of the new judicial recovery, became part of the bankruptcy credit of the new judicial recovery of the OSX Group, in the principal amount of R\$ 423,877.

The competitive nature of this credit is not recognized by the OSX Group, which is already the subject of a legal objection filed by Porto do Açú, pending a court decision.

The monthly installments, due after the approval of the new judicial recovery (extra-bankruptcy), from January (pro rata) to September 2024, are being collected through the judicialization of the execution of an extrajudicial title. The total value of the execution, with the due updates and late payment charges, amounts to R\$ 50,308.

Although these are amounts effectively owed to Porto do Açú, there is no expectation of receipt due to the financial condition of OSX and the granting of the new request for Judicial Recovery, and there is no recognition as revenue in the Financial Statements, due to the lack of requirements established in CPC 47 (IFRS 15).

The second judicial recovery process of the OSX Group is ongoing, involving all its creditors, with no date set for the vote on a new plan.

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12. Investments

a) Equity interests

													September 30, 2024	
Direct subsidiaries (including joint control)	%	Number of shares/quotas (thousand)	Assets	Liabilities	Equity	Share capital	Advance for future capital increase - AFAC	Stock options	Premium on share issuance	Profit reserve	Gain (loss) in percentage change	Gain (loss) on exchange rate variation	Accumulated result	
Porto do Açú	98,99%	9,695,541	4,904,235	888,599	4,015,636	9,695,541	-	1,369	-	20,159	69	-	(5,701,502)	
LLX Brasil	100,00%	104,780	880	-	880	104,780	-	-	-	-	-	-	(103,900)	
FP NewCo	100,00%	1	571,007	809,230	(238,223)	-	-	-	-	(58,843)	-	-	(179,380)	
efen	50,00%	73,430	669,395	566,133	103,262	77,965	-	-	-	-	-	-	25,297	
Vast	20,00%	447,042	2,871,147	3,465,029	(593,882)	110,915	-	-	(1,124,251)	6,889	-	190,580	221,985	
Açú Investimentos	100,00%	922	6,763	754,928	(748,165)	922	-	-	(224,850)	-	(132,091)	38,983	(431,129)	
GNA	70,00%	367,377	284,765	4,718	280,047	630,439	-	-	377,865	21,517	(30,983)	9,404	(728,195)	
PSN	100,00%	11,336	161,376	136,857	24,519	14,915	-	-	-	471	-	-	9,133	
Heliporto	100,00%	353,910	19,643	376,593	(356,950)	353,910	-	-	(674,551)	4,266	(16,634)	(159,013)	135,072	
Rochas do Açú	100,00%	1	1	-	1	1	-	-	-	-	-	-	-	
FP Par	100,00%	1	-	-	-	-	-	-	-	-	-	-	-	
Açú Energia	100,00%	1	1	-	1	1	-	-	-	-	-	-	-	

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December 31, 2023													
Direct subsidiaries (including joint control)	%	Number of shares/quotas (thousand)	Assets	Liabilities	Equity	Share capital	Advance for future capital increase - AFAC	Stock options	Premium on share issuance	Profit reserve	Gain (loss) in percentage change	Gain (loss) on exchange rate variation	Accumulated result
Porto do Açú	98,05%	4,385,484	4,909,917	5,550,012	(640,095)	4,385,484	225,400	1,369	-	20,125	104	-	(5,272,577)
LLX Brazil	100,00%	104,780	860	3	857	104,780	-	-	-	-	-	-	(103,923)
FP Newco	100,00%	90	618,470	654,607	(36,137)	-	-	-	-	(58,843)	-	-	22,706
efen	50,00%	73,430	651,870	519,638	132,232	77,965	-	-	-	-	-	-	54,267
Vast	20,00%	447,042	5,433,317	6,061,036	(627,719)	110,915	-	-	(1,124,252)	105,057	-	280,561	-
Açú Petróleo Investimentos	100,00%	898	6,757	722,313	(715,556)	898	8	-	(224,850)	655	(132,092)	56,979	(417,154)
GNA	70,00%	367,377	472,624	20,718	451,906	630,440	-	-	377,866	-	-	(5,663)	(550,736)
Prumo Serviços de Navegação	100,00%	11,336	106,703	84,548	22,155	14,915	-	-	-	457	-	-	6,783
Heliporto	100,00%	353,881	19,636	393,427	(373,791)	353,881	12	-	(674,551)	4,970	(16,634)	(105,024)	63,555
Rochas do Açú	100,00%	1	1	-	1	1	-	-	-	-	-	-	-
FP Par Ltda	100,00%	1	-	-	-	-	-	-	-	-	-	-	-
GNA Comercializadora	50,00%	1	-	-	-	-	-	-	-	-	-	-	-
Açú Energia	100,00%	1	1	-	1	1	-	-	-	-	-	-	-

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b) Movements – Parent Company

Direct subsidiaries	12/31/2023	Capital increase (*)	Advance for future capital increase - AFAC	Gain/loss percentage change	Gain/loss due to reflex exchange variation	Unrealized profit	Dividends	Others	Provision for loss on investments	09/30/2024
Porto do Açú	-	5,084,656	(57,992)	-	-	-	-	(649,607)	(424,060)	3,952,997
LLX Brazil	857	-	-	-	-	-	-	-	23	880
Prumo Participações	-	-	-	-	2,505	-	-	(2,505)	-	-
efen	66,116	-	-	-	-	(24,262)	-	-	9,777	51,631
Vast	-	-	-	(17,997)	-	-	-	(6,704)	24,701	-
Açu Petroleo Investimentos	-	24	-	(17,997)	-	-	-	32,665	(14,692)	-
GNA	316,338	-	-	-	-	-	3,921	-	(124,221)	196,038
Heliporto	-	29	-	(53,988)	-	-	-	(20,136)	74,095	-
Prumo Serviço de Navegação	22,151	-	-	-	-	(6,705)	(62)	-	9,132	24,516
FP Newco	-	-	-	-	-	-	-	202,085	(202,085)	-
Others	171	-	3	-	-	-	-	-	(11)	163
	405,633	5,084,709	(57,989)	(89,982)	2,505	(30,967)	3,859	(444,202)	(647,341)	4,226,225

(*) Capital increase made by Prumo Logística in Porto do Açú for subsequent debt settlement, via letter of credit, as detailed in NE1

Direct subsidiaries	12/31/2022	Capital increase	Advance for future capital increase - AFAC	Gain/loss percentage change	Gain/loss due to reflex exchange variation	Unrealized profit	Dividends	Others	Provision for loss on investments	Equity	12/31/2023
Porto do Açú	-	632,277	(374,007)	(10,695)	-	-	-	-	323,243	(570,818)	-
LLX Brazil	840	-	-	-	-	-	-	-	-	17	857
Prumo Participações	-	-	-	-	-	3,339	-	-	(3,339)	-	-
efen	38,585	-	-	-	-	-	-	-	-	27,531	66,116
Vast	-	-	-	-	9,526	-	(6,508)	-	(25,935)	22,917	-
Açu Petroleo Investimentos	-	-	8	-	9,526	-	-	-	36,814	(46,348)	-
GNA	510,055	(55,307)	-	-	-	-	-	(5,553)	-	(132,857)	316,338
Heliporto	-	-	12	-	28,580	-	(16,200)	-	(81,108)	68,716	-
Prumo Serviço de Navegação	14,639	-	-	-	-	-	(2,170)	-	-	9,682	22,151
FP Newco	-	-	-	-	-	-	(7,568)	-	(134,761)	142,329	-
Others	175	-	-	-	-	-	-	(2)	1	(3)	171
	564,294	576,970	(373,987)	(10,695)	47,632	3,339	(32,446)	(5,555)	114,915	(478,834)	405,633

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As of September 30, 2024, the consolidated equity balance is R\$1,228,825 (R\$1,417,378 as of December 31, 2023).

The consolidated value in investments is composed as follows:

- 1) R\$51,631 (R\$66,116 as of December 31, 2023) refers to Prumo's stake in the company efen;
- 2) R\$965,999 (R\$973,212 as of December 31, 2023) refers to the interest in Ferroport, of which R\$965,611 refers to the direct investment by Prumo Participações and R\$(388) refers to the lease of Ferroport with Reserva Caruara not eliminated in Porto Açu; and
- 3) R\$195,183 (R\$378,047 as of December 31, 2023) refers to Prumo's indirect stake in GNA I; and
- 4) R\$16,012 (R\$3 as of December 31, 2023) refers to other investments. At the end of the 3rd quarter of 2024, the sale of part of the company controlled by Porto do Açu, Águas Industriais do Açu SA ("AIA"), renamed Ambipar, was executed, Environment Water Solutions Açu SA (AEWS) being transferred 51% of its equity interest to the Company ENVIRONMENTAL ESG PARTICIPAÇÕES SA (Ambipar), with Porto do Açu holding a 49% interest.

On September 30, 2024, they were revised the indicators and assumptions used for *the impairment test* carried out on December 31, 2023, where no changes were identified in its assets to carry out a new *impairment test*.

The Company did not identify the need to establish a provision for the recoverability of its assets.

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13. Property, plant and equipment

The composition of fixed assets by company on September 30, 2024 and December 31, 2023 is as follows:

	Consolidated	
	09/30/2024	12/31/2023
Prumo	2,291	2,560
Porto do Açu	2,559,885	2,604,964
Reserva Caruara	16,676	16,394
Pedreira Sapucaia	462	462
Vast	1,532,130	1,394,536
GNA	9,026	31,643
GNA Infra	856	856
Açu Trucked	10,020	-
Águas Industriais	-	7,535
PSN	15,198	12,686
	4,146,544	4,071,636

	Consolidated							Total
	Port facilities	Land	Buildings, improvements and installations	Machines and equipment	Construction in progress	Advance	Others	
Annual depreciation rate	3,37%		5,32%	10,19%			10,54%	
Balance as of 12/31/2023	3,389,050	198,408	243,032	124,559	111,380	1,129	4,078	4,071,636
Addition	25,062	-	2,989	7,719	60,770	2,399	208	99,147
Transfer	120	-	8,135	-	(8,255)	-	-	-
Low	-	-	(12,561)	(1,576)	(14,200)	(654)	(131)	(29,122)
Conversion effect	146,351	13,933	741	8,059	7,722	(26)	270	177,050
Depreciation	(155,303)	-	(14,397)	(28,951)	-	-	(807)	(199,458)
Assets available for sale	-	-	(6,791)	(733)	-	-	(10)	(7,534)
Impairment reversal (*)	-	-	-	-	34,825	-	-	34,825
Balance as of 09/30/2024	3,405,280	212,341	221,148	109,077	192,242	2,848	3,608	4,146,544
Cost								
Accumulated depreciation	4,859,469	212,341	347,940	429,497	192,242	2,848	14,571	6,058,908
Balance as of 09/30/2024	(1,454,189)	-	(126,792)	(320,420)	-	-	(10,963)	(1,912,364)

(*) Reversal of *impairment provision* of R\$34,825 (on December 31, 2023 there was no reversal and the balance of the provision for losses was R\$56,489) referring to sheet piles in the T-MULT Pier Expansion project at Porto do Açu currently classified under the heading of works in progress.

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	Consolidated							
	Port facilities	Land	Buildings, improvements and installations	Machines and equipment	Construction in progress	Advance	Others	Total
Annual depreciation rate	3,37%		5,32%	10,19%			10,54%	
Balance as of 12/31/2022	3,642,147	207,052	214,111	161,066	79,534	1,363	4,089	4,309,362
Addition	943	-	4,154	6,878	147,865	(234)	1,201	160,807
Transfer	59,172	-	42,467	2,360	(103,999)	-	-	-
Low (*)	(19,880)	-	(988)	(117)	(8,133)	-	(21)	(29,139)
Conversion effect	(91,450)	(8,644)	(496)	(7,444)	(3,887)	-	(146)	(112,067)
Depreciation	(201,882)	-	(16,216)	(38,184)	-	-	(1,045)	(257,327)
Balance as of 12/31/2023	3,389,050	198,408	243,032	124,559	111,380	1,129	4,078	4,071,636
Cost	4,641,892	198,408	355,673	390,504	111,380	1,129	13,335	5,712,321
Accumulated depreciation	(1,252,842)	-	(112,641)	(265,945)	-	-	(9,257)	(1,640,685)
Balance as of 12/31/2023	3,389,050	198,408	243,032	124,559	111,380	1,129	4,078	4,071,636

(*) Write-off of R\$19,880 related to the costs of the surrounding area construction "Common expenses", contract between Porto do Açú and OSX, previously recorded as a direct cost of fixed assets, based on the assumption of its liability to OSX regarding the contract mentioned above, Details in explanatory note no, 11 Debentures.

- Reduction to recoverable value

In accordance with CPC 01 (R1) / IAS 36 - Reduction in the Recoverable Value of Assets, the Company's Management checks annually whether there are potential losses due to the inability to recover the book values. In the years ended December 31, 2023 and 2022, the Company evaluated and did not identify any indication for a reduction in the recoverable value of fixed assets.

On September 30, 2024, the Company maintained the assumptions used in the *Impairment test carried out for the purposes of Financial Statements on December 31, 2023* and did not identify the need to establish a provision for the recoverability of its assets of the UGC Industrial Hub/T- Mult.

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14. Related parties

The Company adopts the Corporate Governance practices recommended and/or required by legislation. The Company's Corporate Governance Policy determines that members of the Board of Directors must monitor and manage potential conflicts of interest of executives, Board members and Partners, in order to avoid inappropriate use of the Company's assets and, especially, abuse in transactions between related parties.

The main balances of assets and liabilities as of September 30, 2024 and December 31, 2023, relating to transactions with related parties, arise from the Company's transactions with controlled and jointly controlled companies, members of the Management and other related parties, as follows:

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Assignment of real surface rights				
efen	-	-	295	295
UTE GNA I	-	-	59,073	46,768
	-	-	59,368	47,063
Port services				
efen	-	-	36	25
Ferroport	-	-	113	-
UTE GNA I	-	-	11	3,052
	-	-	160	3,077
Debit note				
Vast	125	6	-	-
GNA I (a)	-	6	382	372
GNA II	-	-	447	354
efen	1,726	-	1,726	-
Ferroport	1	22	5	22
PDA	2,057	1,670	-	-
Prumo Participações	52	52	-	-
Others	119	2,771	763	2,766
	4,080	4,527	3,323	3,514
Total accounts receivable	4,080	4,527	62,851	53,654
Current	4,080	4,527	3,892	6,105
Noncurrent	-	-	58,959	47,549

(a) Contract for sharing personnel costs and other expenses between companies in the GNA group.

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(In thousands of reais, unless otherwise stated)

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Loans receivable				
Mutual - efen	54,539	50,604	54,539	50,604
Mutuals - GNA I	-	-	99,895	92,605
Total noncurrent	54,539	50,604	154,434	143,209

Dividends receivable				
Ferroport	-	-	43,067	58,139
Vast Infraestrutura	6,545	6,545	-	-
FP Newco	3,368	7,568	-	-
Heliport	20,262	16,792	-	-
Prumo Serviços de Navegação	-	2,170	-	-
Total dividends receivable	30,175	33,075	43,067	58,139

	Accounts payable			
	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Debit notes				
Ferroport	-	4	4,448	10,840
Antwerp Port	-	-	5,185	905
Porto do Açú	-	1	-	208
GNA I	-	-	690	1,366
Vast	-	15	-	-
Others	1	-	642	867
Total accounts payable with related parties	1	20	10,965	14,186
Current	1	20	10,630	14,186
Noncurrent	-	-	335	-

Loan payable				
EIG Global Energy Partners (a)	1,257,118	1,117,102	1,257,118	1,117,102
Prumo Participações (d)	153,792	153,792	-	-
FP Newco (b)	544,140	544,140	-	-
Vast (c)	314,054	314,054	-	-
Total loans with related parties	2,269,104	2,129,088	1,257,118	1,117,102

- (a) More details in explanatory note no, 28 – Financial Instrument and risk management;
- (b) On July 10, 2022, FP Newco , a wholly-owned subsidiary of Prumo, entered into a loan in the amount of R\$544,139, interest-free and with an indefinite maturity, as per explanatory note no. 28 – Financial Instrument;
- (c) On July 14, 2023, Vast entered into a loan agreement in the amount of R\$34,602 with Prumo, In 2022, Vast entered into a loan with Prumo in the amount of R\$279,453, interest-free and with an indefinite maturity, as per explanatory note no, 28 – Financial Instrument; and
- (d) In 2022, Prumo Participações, a wholly owned subsidiary of Prumo, made two loans totaling 153,792 interest-free and with an indefinite maturity date, as per explanatory note no. 28 – Financial Instrument



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15. Suppliers

The composition of the supplier balance by company on September 30, 2024 and December 31, 2023 is as follows:

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Prumo	1,300	3,817	1,300	3,817
Porto do Açú	-	-	26,257	40,684
Vast	-	-	35,047	35,632
GNA	-	-	968	14,846
Others	-	-	6,938	6,511
	1,300	3,817	70,510	101,490
Current	1,300	3,817	70,510	101,490

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16. Loans, financing and debentures

	09/30/2024				12/31/2023	
	Company	Maturity	Principal	Interest and monetary update	Total	
Institutions						
Debentures (i)	Prumo Logistica	15/01/2032	5,113,966	305,949	5,419,915	-
BNDES (Onlenders) (ii)	Porto do Açú	07/15/2033	-	-	-	3,494,430
(-) Transaction cost	Porto do Açú		-	-	-	(175,963)
Debentures (ii)	Porto do Açú	07/15/2033	-	-	-	2,118,421
(-) Transaction cost (ii)	Porto do Açú		-	-	-	(17,049)
Subordinated Loan (iii)	FP Newco	06/30/2027	599,291	94,229	693,520	564,021
(-) Transaction cost (iii)	FP Newco		(19,829)	-	(19,829)	(24,630)
Senior Secured Bonds (iv)	Prumo Participações	12/31/2031	1,419,784	26,621	1,446,405	1,433,026
(-) Transaction cost (iv)	Prumo Participações		(51,600)	-	(51,600)	(61,480)
Santander Debenture (v)	Vast Infrastructure	10/07/2035	1,286,828	23,056	1,309,884	1,233,014
NCE Itau (vi)	Vast Infrastructure	10/07/2035	1,801,564	30,438	1,832,002	1,722,292
Bonds 144A/RegS (vii)	AP Lux	07/13/2035	3,088,398	50,186	3,138,584	2,951,187
(-) Transaction cost (vii)	AP Lux and Vast Infrastructure		(165,011)	-	(165,011)	(166,412)
ABC Bank (viii)	PSN	06/19/2023	-	-	-	2,111
			13,073,391	530,479	13,603,870	13,072,968
Current			61,736	530,479	592,215	942,482
Noncurrent			13,011,655	-	13,011,655	12,130,486

Interest paid is being classified under financing activities in the information of cash flows.

Prumo and its subsidiaries have specific financing to raise funds for the development of their projects, As of September 30, 2024, the average cost of raising funds: (i) in reais is 12,74% per year; and (ii) in dollars is the dollar index + 8,21% per year.

Prumo Logistica – item i

In accordance with Porto do Açú's strategic plan to optimize cash flow, increase investment capacity and generate value, a restructuring of the company's long-term financing was carried out, in which it agreed to migrate a relevant portion to Prumo . Thus, on March 5, 2024, Prumo made its first issue of simple debentures, not convertible into shares, of the type with real guarantee, with additional personal guarantee, in nine series, for public distribution, registered under the automatic procedure, intended for professional investors (“1st Issue of

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Prumo Debentures”), in the total amount of R\$5,084,656, with a maturity date of January 2032.

The debentures have a customized payment flow based on liquidity events and will be carried out as follows:

- 1st, 2nd and 3rd series with payment of principal and interest in January 2026;
- 4th, 5th and 6th series with payment of principal and interest in January 2028;
- 7th, 8th and 9th series with semi-annual interest payments from January 2029 to 2032 and principal in January 2032.

The remuneration of the debentures will be CDI + 3% per year for the 1st, 2nd, 4th, 5th, 7th and 8th series and IPCA + 6,9717% per year for the 3rd, 6th and 9th series.

On July 15, 2024, Prumo Logística carried out a mandatory extraordinary amortization in the total amount of R\$1,459, divided proportionally between the series below:

- 1st series: Payment of interest in the amount of R\$402,501,46;
- 2nd series: Payment of interest in the amount of R\$505,688,20;
- 3rd series: Payment of amortization in the amount of R\$33,483,76 and interest in the amount of R\$517,293,87.

Porto do Açú – item ii

On March 5, 2024, Porto do Açú signed the contracts related to the second issuance of simple debentures, not convertible into shares, of the type with real guarantee, with additional personal guarantee, in three series, for public distribution, from Virgo Companhia de Securitization (“2nd Issuance of Virgo Debentures”), backed by credit rights from Porto do Açú.

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On March 15, 2024, Porto do Açú settled its debt with the Onlenders and Debenture Holders in advance, with full settlement of all related obligations. As part of the process, 100% of the debentures issued by Porto do Açú on September 15, 2012 held by the Debenture Holders were returned to the issuer and, on March 18, 2024, they were canceled in their entirety.

FP Newco – item iii

In the third quarter of 2024 there was no extraordinary payment of interest on the *Subordinated Loan*.

Prumo Participações – item iv

The principal amortization schedule in the contract presents minimum payment percentages (*Legal*) and allows payments above the established percentage (*Target*), in order to anticipate the payment of the amortization curve (*Legal*) by anticipating the debt schedule.

On June 28, 2024, the company sent the funds, the payment of R\$82,721 in principal and R\$57,723 in interest, to the payment account and the compensation was made on the next business day, July 1, 2024.

As the company made principal payments above the *legal amortization schedule*, this has already caused the company to anticipate compliance with the Legal obligations of the payment schedule by 12 months.

Vast Infraestrutura – items v to vii

Santander Debentures (v)

On July 10, 2024, Vast Infraestrutura made the principal amortization payment of R\$33,865 and interest of R\$52,495.

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NCE Itau (vi)

On July 10, 2024, Vast Infraestrutura made the principal amortization payment of R\$47,411 and interest of R\$69,219.

Bonds 144^B/ RegS - AP Lux (vii)

On July 13, 2024, AP Lux made the principal amortization payment of R\$81,275 and interest of R\$118,662.

Prumo Serviços de Navegação (PSN) – item (viii)

On May 29, 2024, Dome prepaid its debt to Banco ABC in the total amount of R\$2,635, Of these amounts, 50% were consolidated in PSN's balance sheet, in accordance with the consortium structure.

Guarantees provided in favor of loans

Guarantees, bonds and mortgages granted in favor of the 1st Issue of Prumo Debentures

Porto do Açú is the Guarantor, while the “Consenting Intervenors” include: (i) EIG Prumo Fundo de Investimento Participações Multiestratégia, (ii) EIG LLX Holdings SARL, (iii) EIG Energy XV Holdings (Flame), LLC, (iv) EIG Prumo FIP I, LLC, (v) EIG Prumo FIP II, LLC and (vi) EIG Prumo FIP III, LLC.

Guarantees, bonds and mortgages granted in favor of the 2nd Issue of Virgo Debentures

Prumo and Porto do Açú are Guarantors, while “Consenting Intervenors” include: (i) EIG Prumo Fundo de Investimento Participações Multiestratégia, (ii) EIG LLX Holdings SARL, (iii) EIG Energy XV Holdings (Flame), LLC, (iv) EIG Prumo FIP I, LLC, (v) EIG Prumo FIP II, LLC and (vi) EIG Prumo FIP III, LLC.

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The guarantees provided within the scope of the 1st Issue of Prumo Debentures and 2nd Issue of Virgo Debentures

The guarantees provided in favor of the debenture holders are as follows:

- (i) Fiduciary Sale of Prumo Shares
- (ii) Fiduciary Sale of Porto do Açú Shares
- (iii) Fiduciary Assignment of FIP EIG Shares
- (iv) Fiduciary Sale of Shares of Fazenda Caruara
- (v) Fiduciary Sale of Shares in Prumo Serviços e Navegação
- (vi) Fiduciary Alienation of Assets
- (vii) Fiduciary Sale of Properties in the Middle Area of Porto do Açú
- (viii) Fiduciary Alienation of Caruara Farm Properties
- (ix) Property Commitment Letter
- (x) Fiduciary Assignment of Credit Rights of Porto do Açú and Fazenda Caruara
- (xi) Conditional Assignment of Contractual Rights of Porto do Açú and Fazenda Caruara
- (xii) Fiduciary Assignment and Subordination of FIP EIG Mutuals
- (xiii) Fiduciary Assignment of Income from Subsidiaries of Porto do Açú and Prumo
- (xiv) Account Administration
- (xv) Fiduciary Assignment of Credit Rights and Prumo Escrow Account
- (xvi) Açú Investimentos Contribution Commitment
- (xvii) Fiduciary Sale of Açú Investimentos Shares
- (xviii) Fiduciary Assignment of Escrow Account of Açú Investimentos
- (xix) Commitment for Additional Funding.

The guarantees provided by the guarantors will be automatically terminated when certain conditions set out in the financing documents mentioned above are met.

All of the assets and rights listed above guarantee 100% of the Debenture Issuance Deeds.

The debenture holders appointed the *Trustee* Distribuidora de Títulos e Valores Mobiliários Ltda. to act as a guaranteed agent for financing contracts.

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The guarantees provided by FP Newco

Under the subordinated debt agreement are:

- (i) Fiduciary transfer of Prumo Participações shares belonging to FP Newco.

The guarantees provided by Prumo Participações

Under senior debt contracts are:

- (i) Fiduciary Sale of Ferroport Shares belonging to Prumo Participações;
- (ii) Fiduciary Sale of Prumo Participações Shares belonging to the parent company Prumo;
- (iii) Fiduciary Alienation of the Loan between Prumo and Ferroport; and
- (iv) Fiduciary Sale of Accounts and Credit Rights,

Guarantees provided by Vast Infraestrutura

In favor of AP Lux , with respect to the s *Bonds 144A/ RegS* they are:

- (i) Fiduciary Alienation of Vast Infraestrutura Shares;
- (ii) Fiduciary Alienation of Assets belonging to Vast Infraestrutura;
- (iii) Fiduciary alienation of reserve accounts ; and
- (iv) Fiduciary Alienation of the relevant “ *Offtake* ” *contracts of Vast Infraestrutura*,

The guarantees provided by Dome

- (i) Fiduciary Alienation of the contract with Technip.

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Restrictive clauses (Covenants)

The debentures issued by Prumo Logística and the debentures issued by Virgo Companhia de Securitização (securitized contracts of Porto do Açú) have financial *covenants* that must be measured from December 31, 2024, based on the consolidated annual financial statements for the years ended, as per the table below:

Net Debt / EBITDA	Prumo	PdA
2025	< 11,0 x	< 4,0 x
2026	< 11,0 x	< 3,5 x
2027	< 9,0 x	< 3,5 x
2028	< 6,0 x	< 3,5 x
2029	< 5,0 x	< 3,5 x
2030	< 4,0 x	< 3,5 x
2031	< 3,5 x	< 3,5 x
2032	< 3,5 x	< 3,5 x

Being:

“ Net Debt”: Sum of all loans, financing and debentures and other debts on the end date of the calculation period; minus the sum of cash and cash equivalents, cash equivalents, bonds, securities, financial investments, restricted cash and linked bank deposits on the end date of the calculation period.

“EBITDA”: Operating result before financial result, taxes and contributions payable, depreciation/amortization and equity equivalence.

Covenants will be calculated through a pro forma consolidation of the audited financial statements of the companies in which Prumo holds a direct or indirect shareholding, weighted by the total shareholding (direct and indirect) held by the Company in each of these companies.



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Automatic and non-automatic early maturity events

The Indenture of the 1st Issue of Prumo Debentures and the respective guarantee instruments have clauses for automatic and non-automatic early maturity events. This measure is also applicable to the 2nd Issuance of Virgo Debentures.

In the quarter ended September 30, 2024, the Company did not identify any breach of the obligations set forth in the Deed of the 1st Issue of Prumo Debentures and in the respective guarantee instruments.

The Company must notify the fiduciary agent about changes in the conditions (financial or otherwise) of its business that may make it impossible, in a relevant way, to fulfill its obligations arising from the Debenture Deed and/or the respective guarantee instruments.

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Reconciliation of asset movements with cash flows arising from financing activities

		Parent Company						
		Cash flow			Non-cash effect			
	12/31/2023	Fundraising / (Settlement)	Interest Paid	Adding Transaction Costs	Capture	Interest, monetary update and exchange rate variation	Amortization and transaction cost	09/30/2024
Related parties - Loan to be paid	2,129,088	-	-	-	-	140,016	-	2,269,104
Loans, Financing and Debentures	-	(33)	(1,426)	-	5,084,656	336,718	-	5,419,915
	2,129,088	(33)	(1,426)	-	5,084,656	476,734	-	7,689,019
		Consolidated						
		Cash flow			Non-cash effect			
	12/31/2023	Fundraising / (Settlement)	Interest Paid	Adding Transaction Costs	Capture	Interest, monetary update and exchange rate variation	Amortization and transaction cost	09/30/2024
Related parties - Loan to be paid	1,117,102	-	-	-	-	140,016	-	1,257,118
Loans, Financing and Debentures	13,072,968	(246,636)	(344,928)	(5,776)	(685,334)	1,584,167	229,409	13,603,870
	14,190,070	(246,636)	(344,928)	(5,776)	(685,334)	1,724,183	229,409	14,860,988
		Parent Company						
		Cash flow			Non-cash effect			
	12/31/2022	Fundraising / (Settlement)	Interest Paid	Addition of Transaction Costs	Interest, Monetary and exchange rate variation	Transaction cost		09/30/2023
Related parties - Loan to be paid	2,181,338	34,602	-	-	(48,479)	-	-	2,167,461
		Consolidated						
		Cash flow			Non-cash effect			
	12/31/2022	Collection / (Settlement)	Interest Paid		Interest, Monetary and exchange rate variation	Amortization and transaction cost		09/30/2023
Related parties - Loan to be paid	1,203,954	-	-	-	(48,480)	-	-	1,155,474
Loans, Financing and Debentures	13,707,943	(206,684)	(1,102,564)		577,099	49,276		13,025,070
	14,911,897	(206,684)	(1,102,564)		528,619	49,276		14,180,544

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17. Assignment of securitized receivables

Porto do Açú entered into a receivables assignment operation with Virgo Companhia de Securitização (“Virgo”), with co-obligation, linked to long-term rental contracts (assignment of real surface rights). From the acquisition of these credit rights, Virgo backed this operation with its 2nd issue of simple debentures, not convertible into shares, of the type with real guarantee, with additional personal guarantee, for public distribution, intended for professional investors, backing this issuance of debentures for the credit rights transferred by Porto do Açú.

The resources from this assignment operation were directed to settle part of the long-term debt that the Company had with its creditors as per Explanatory Note 17 – Loans, financing and debentures.

On July 11, 2024, Dome signed contracts for the issuance of Real Estate Receivables Certificates (“CRI”), backed by credit rights of the Consortium, assigned to Virgo Companhia de Securitização (“Virgo”) for Virgo's 181st issuance.

The issue has a single series, worth R\$79,600,000, which may reach a total value of up to R\$90,268,000,00, remunerated at IPCA + 9,5% per year, with monthly principal and interest payments, according to a customized curve.

In the context of securitization with co-obligation, the original entity that transfers the credit rights assumes the risk associated with the securities issued by the Securitization Company, since, if there is a default on the financial assets transferred, the Seller has the obligation to reimburse, in the same amount, the Securitization company and, consequently, the investors.

In this sense, Porto do Açú constitutes a financial liability at the initial stage, reflecting its co-obligation in relation to Virgo, with this liability being reduced during the realization of accounts receivable from the contracts backed by the operation.

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		Consolidated						12/31/2023
		09/30/2024						
Enterprise		Maturity	Interest rate (p.a.):	Main	Interest and update	Amortizations	Total	Total
Porto do Açú	Securitized receivables - 1st Series	06/05/2038	CDI + 3%	192,364	13,991	(3,462)	202,893	-
Porto do Açú	Securitized receivables - 2nd Series	06/05/2038	CDI + 3%	236,756	17,220	(4,261)	249,715	-
Porto do Açú	Securitized receivables - 3rd Series	06/05/2038	IPCA + 6,97%	315,224	18,627	(5,652)	328,199	-
Porto do Açú	(-) Transaction Cost			(12,301)	-	432	(11,869)	-
PSN	Securitized receivable	06/20/2031	IPCA + 9,5%	39,800	1,092	(928)	39,964	-
PSN	(-) Transaction Cost			(4,632)	-	166	(4,466)	-
	Total			767,211	50,930	(13,705)	804,436	-
	Current			25,651	16,495	(13,508)	28,638	-
	Noncurrent			741,560	34,435	(197)	775,798	-

During the third quarter of 2024, Porto do Açú made amortization payments, following the monthly payment schedule stipulated in the deed, in the total amount of R\$13,375 and Dome made monthly payments regarding amortization and interest, totaling R\$1,855 in the period, with 50% of this amount consolidated in the PSN.

All information on guarantees, endorsements and restrictive clauses (*covenants*) is described in Explanatory Note 16 – Loans, financing and debentures.

Automatic and non-automatic early maturity events

Porto do Açú

The Debenture Issuance Agreements of Virgo Empresa de Securitização and Prumo Logística, for which Porto do Açú is the guarantor, have clauses for automatic and non-automatic early maturity events. Non-automatic early maturity events include the annual spending limits for Porto do Açú in relation to Capex, OpEx and SG&A, all of which are adjusted annually by the IPCA.

Dome

The real estate credit assignment agreement and other agreements have automatic and non-automatic compulsory repurchase clauses, Non-automatic compulsory repurchase

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events include failure to meet financial indices, which are checked based on information from that quarter:

- Net Debt/EBITDA \leq 3,0x,
- ICSD \geq 1,2x and
- EBITDA/Financial expense \geq 2,0x,

Additional obligations

Porto do Açú

According to the Debentures issuance contracts, for which Porto do Açú is the guarantor, at the close of each fiscal year the Company must verify the existence of a surplus balance in the free cash, as stipulated in the issuance contract, and it is necessary to transfer this surplus to a bank account held by Prumo Logística.

DOME

According to the assignment agreement, Dome must not enter into any amendment or adjustment to the Sublease agreement that negatively impacts the value of the real estate credits.

18. Taxes and contributions payable

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
ISS	2	3	3,044	2,814
PIS/COFINS	1,764	2,779	30,728	14,470
ICMS	-	-	53	313
IRRF (*)	62,160	65,442	63,474	79,432
PIS/COFINS/CSLL - Withholding	32	91	695	1,462
Third party INSS	3	4	893	482
Property tax	-	-	1,305	8,669
Others	-	-	15,663	13
	63,961	68,319	115,855	107,655
Current	2,296	5,513	23,764	32,491
Noncurrent	61,665	62,806	92,091	75,164
Income tax and social contribution to be collected	-	-	80,864	73,449

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(*) "In 2015, Prumo recorded IRRF credits in the amount of R\$75,016, which were partially offset against other federal taxes (updated amount of R\$35,414) and the balance was subject to a refund request (updated amount of R\$66,987). In September 2020, Prumo filed a lawsuit to have the right to the credit recognized and the forecast for December 31, 2023 was classified as possible". On February 21, 2024, a judgment was handed down in the first instance, deeming Prumo's requests to be admissible in order to declare the soundness of the company's credits, as well as declaring null and void the charges that resulted in the Active Debt Certificates.

The reconciliation of the expense calculated by applying the combined tax rates and the income tax and social contribution expenses recorded in the income statement is shown as follows:

	Parent Company			
	01/07/2024 to 30/09/2024	01/07/2023 to 30/09/2023	01/01/2024 to 30/09/2024	01/01/2023 to 30/09/2023
Profit (Loss) before income tax and social contribution	(87,907)	(244,658)	(1,162,945)	(356,141)
Result of companies that did not contribute to IRPJ and CSLL expenses	-	-	-	-
Adjusted profit (loss)	(87,907)	(244,658)	(1,162,945)	(356,141)
Nominal rate (34%)	29,888	83,184	395,401	121,088
Adjustments to derive the effective tax rate				
Tax Adjustments (temporary and permanent differences)	24,418	(80,518)	(272,647)	(115,638)
Tax credits - Tax loss and negative basis	(54,306)	(2,666)	(122,754)	(5,321)
Presumed profit	-	-	-	-
Total income tax and social contribution for the period	-	-	-	129
Effective tax rate	0,00%	0,00%	0,00%	0,04%
Income tax and social contribution - current	-	-	-	-
Income tax and social contribution - deferred	-	-	-	129
Total income tax and social contribution for the period	-	-	-	129

	Consolidated			
	01/07/2024 to 30/09/2024	01/07/2023 to 30/09/2023	01/01/2024 to 30/09/2024	01/01/2023 to 30/09/2023
Profit (Loss) before income tax and social contribution	(57,016)	(252,910)	(1,228,309)	(334,155)
Result of companies that did not contribute to IRPJ and CSLL expenses	223,080	344,396	735,305	441,184
Adjusted profit (loss)	166,064	91,486	(493,004)	107,029
Nominal rate (34%)	(56,462)	(31,105)	167,621	(36,390)
Adjustments to derive the effective tax rate				

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Tax Adjustments (temporary and permanent differences)	22,216	9,632	(170,670)	(70,816)
Tax credits - Tax loss and negative basis	9	8,358	2,444	22,248
Presumed profit		-		-
Total income tax and social contribution for the period	(34,237)	(13,115)	(605)	(84,958)
Effective tax rate	-60,05%	-5,19%	-0,05%	-25,42%
Income tax and social contribution - current	(21,529)	(21,441)	(78,980)	(57,059)
Income tax and social contribution - deferred	(12,708)	8,326	78,375	(27,899)
Total income tax and social contribution for the period	(34,237)	(13,115)	(605)	(84,958)

As mentioned in Explanatory Note No. 10 - Deferred Taxes, with the enactment of Law No, 12,973, the transitional tax regime (RTT) was revoked, making it mandatory, as of calendar year 2015, to adopt the new tax regime, with balances constituted up to December 31, 2014, being required to be amortized over a period of 10 years. Additionally, said Law amended Decree-Law No. 1,598/77 pertaining to the calculation of corporate income tax and the legislation on social contributions on net income, and for the period ended September 30, 2024, such amendment did not produce significant effects on the information financial.

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19. Provision for contingencies

a) Probable losses provisioned in the balance sheet

As of September 30, 2024, the Company and its subsidiaries are the target of some lawsuits whose loss expectations are classified as probable in the opinion of their legal advisors and for which the appropriate provisions have been made, as per the table below:

	Consolidated					09/30/2024
	12/31/2023	Addition	Reversal	Payment	Monetary update	
Labor (a)	1,652	78	(115)	-	235	1,850
Civil (b)	12,218	54	-	-	216	12,488
	13,870	132	(115)	-	451	14,338

	Consolidated					12/31/2023
	12/31/2022	Addition	Reversal	Payment	Monetary update	
Labor (a)	1,354	704	(411)	(18)	23	1,652
Civil (b)	11,906	80	(12)	-	244	12,218
	13,260	784	(423)	(18)	267	13,870

- (e) Labor Lawsuits: R\$1,850 (R\$1,652 as of December 31, 2023) related to various labor claims, mostly filed against the Company's subcontractors.
- (f) Civil Proceedings : R\$12,488 (R\$12,218 as of December 31, 2023) due to the lawsuit filed by Mecanorte seeking compensation for alleged losses arising from two contracts signed with Porto do Açú, one for the supply of stone material and the other for construction work, R\$369 (R\$370 as of December 31, 2023) refers to the provision for payment of additional compensation in expropriation proceedings arising from the creation of the São João da Barra Industrial District, in which the Company has been making payments as a result of the contracts signed with CODIN.

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a) Possible losses, not provisioned in the balance sheet

The companies controlled by Prumo have tax, civil and labor lawsuits, involving risks of loss classified as possible by Management, based on the assessment of their legal advisors, for which there is no provision set up, as per the composition and estimate below:

	09/30/2024	12/31/2023
Tax	116,236	102,692
Labor	5,543	10,807
Civil	49,764	54,565
	171,543	168,064

As of September 30, 2024, the main possible loss processes for companies controlled by Prumo are as follows:

Tax proceedings: In the tax scenario, the most relevant proceedings, in the passive pole, are under administrative discussion, before the competent bodies: (i) Notice of Infraction applied by the Brazilian Federal Revenue, aiming at the reduction of tax loss and negative CSLL basis in the amount of R\$ 72,285 and (on December 31 in the amount of R\$ 59,515) increase in the calculation basis of PIS and COFINS contributions, resulting in an additional charge of these contributions in the amount of R\$ 12,306 (on December 31, 2023 in the amount of R\$ 11,701); (ii) additional charges of Rural Territorial Tax (“ITR”) in the amount of R\$ 12,669, highlighting the amount in the Caruara Farm area of R\$ 11,515 (R\$ 11,801 on December 31, 2023) and (iii) other processes in which the collection of ISS, IOF and debts offset by DCOMPS is questioned, totaling an approximate amount of R\$ 8,575 (R\$ 8,202 on December 31, 2023).

There are processes at Prumo and subsidiaries in the amount of R\$ 10,401 (R\$ 11,473 on December 31, 2023) relating to various processes such as IRPJ, social security contributions, Pis/ Cofins.

Labor lawsuits: labor claims mostly represent individual lawsuits filed by former employees of companies contracted by the Company, in which the Company's subsidiary liability is questioned in matters related to additional overtime, “*interim*” hours, payment of FGTS, among other labor rights, totaling the approximate amount of R\$ 5,543 (R\$7,848 on December 31, 2023).

Civil proceedings: The total amount of R\$49,764 (R\$54,200 on December 31, 2023)

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arises from general civil actions, expropriation actions and actions of an environmental nature, as described below:

- **General civil actions:** mostly for compensation, related to contracts entered between the Company or its subsidiaries and service providers. The best estimate for these cases totals a consolidated amount of R\$28,980 as of September 30, 2024 (R\$34,770 as of December 31, 2023).

- **Expropriation actions:** In 2008, the Government of the State of Rio de Janeiro began implementing the São João da Barra Industrial District, which required the expropriation of properties located in the area.

In 2010, the Company entered into a Purchase and Sale Agreement with the Industrial Development Company of the State of Rio de Janeiro (CODIN), an entity within the state structure of Rio de Janeiro, for lots in the Industrial District of São João da Barra, through which it agreed to bear the costs of the expropriations, including those related to the legal proceedings pending before the Judiciary.

In these processes, the fair value of the compensation to be paid to the former owners is exclusively discussed. In this context, the amounts initially deposited in court by CODIN for compensation purposes provide partial financial protection to the Company, however, depending on the result of each process, it may be necessary to supplement said amounts, which is why the Company's legal advisors understand that the prognosis of losing these cases is possible.

In this context, on September 30, 2024, the estimated value of supplementation in processes with a sentence already handed down by the Judiciary totals R\$20,632 (R\$19,430 on December 31, 2023).

Environmental lawsuits: these are public civil actions or individual actions filed against the Company that question alleged defects in the licensing processes and obtaining environmental licenses, as well as alleged environmental damages resulting from the construction of the Porto do Açú project. The Company and legal advisors consider the value involved in these processes to be inestimable.

20. Right of use / Lease liability

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(In thousands of reais, unless otherwise stated)

As of September 30, 2024, the movement of the right-of-use asset and the lease liability is shown in the table below:

	Consolidated						09/30/2024
	12/31/2023	Additions	Transfer	Amortization	Payments	Appropriate interest	
Assets							
Assets right of use	76,563	23,750	-	(11,614)	-	-	88,699
Total assets	76,563	23,750	-	(11,614)	-	-	88,699
Liabilities							
Lease liability	20,709	4,297	12,577	-	(16,796)	-	20,787
(-) Adjustment to present value	(7,690)	(3,084)	(6,218)	-	-	6,910	(10,082)
CP lease liability	13,019	1,213	6,359	-	(16,796)	6,910	10,705
Lease liability	123,593	42,716	(12,577)	-	-	-	153,732
(-) Adjustment to present value	(52,223)	(20,276)	6,218	-	-	-	(66,281)
LP lease liability	71,370	22,440	(6,359)	-	-	-	87,451
Total liabilities	84,389	23,653	-	-	(16,796)	6,910	98,156

	Consolidated								12/31/2023
	12/31/2022	Additions	Transfer	Amortization	Payments	Appropriate interest	Variation	Elimination	
Assets									
Assets right of use	40,300	52,141	-	(15,099)	-	-	(82)	(697)	76,563
Total assets	40,300	52,141	-	(15,099)	-	-	(82)	(697)	76,563
Liabilities									
Lease liability	10,196	13,461	20,232	-	(22,995)	-	-	(185)	20,709
(-) Adjustment to present value	(4,169)	(5,522)	(9,824)	(616)	-	12,315	-	126	(7,690)
CP lease liability	6,027	7,939	10,408	(616)	(22,995)	12,315	-	(59)	13,019
Lease liability	66,145	79,035	(20,232)	-	-	-	-	(1,355)	123,593
(-) Adjustment to present value	(27,021)	(35,027)	9,824	-	-	-	-	1	(52,223)
LP lease liability	39,124	44,008	(10,408)	-	-	-	-	(1,354)	71,370
Total liabilities	45,151	51,947	-	(616)	(22,995)	12,315	-	(1,413)	84,389

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21. Equity

a) Share capital

The Company's shareholding structure is as follows:

Shareholders	09/30/2024		12/31/2023	
	Number of common shares (thousand)	%	Number of common shares (thousand)	%
EIG Prumo Equity Investment Fund	350,054	93,10	350,054	93,10
9 West Finance S,à,r,l ,	25,963	6,90	25,963	6,90
	376,017	100,00	376,017	100,00

b) Other comprehensive income

On September 30, 2024, other comprehensive income was recognized in the amount of R\$144,050, which includes the accumulated translation effects arising from the investment in the subsidiary Vast , whose functional currency is the dollar, having recorded a loss of (R\$89,982), the recognition of the *hedge* via equivalence in the amount of R\$3,921 and the loss in the percentage variation in the investee Porto do Açú of R\$57,989.

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(In thousands of reais, unless otherwise stated)

22. Loss per share

The following table demonstrates the calculation of the basic and diluted net loss per share together, as there are no potential dilutive shares that could impact the calculation of the diluted loss per share.

Basic and diluted net losses per share are calculated by dividing the result attributable to the Company's shareholders by the weighted average number of common shares existing during the period.

	Parent Company			
	01/07/2024 to 30/09/2024	01/07/2023 to 30/09/2023	01/01/2024 to 30/09/2024	01/01/2023 to 30/09/2023
Basic numerator:				
Loss attributable to controlling shareholders	(87,907)	(244,658)	(1,162,945)	(356,012)
Basic denominator:				
Weighted average of shares (*)	376,017	376,017	376,017	376,017
Loss per share (in R\$) - basic and diluted	<u>(0,23378)</u>	<u>(0,65066)</u>	<u>(3,09280)</u>	<u>(0,94680)</u>

	Consolidated			
	01/07/2024 to 30/09/2024	01/07/2023 to 30/09/2023	01/01/2024 to 30/09/2024	01/01/2023 to 30/09/2023
Basic				
Basic numerator:				
Loss attributable to controlling shareholders	(86,483)	(242,835)	(1,158,395)	(350,534)
Basic denominator:				
Weighted average of shares (*)	376,017	376,017	376,017	376,017
Loss per share (in R\$) - basic and diluted	<u>(0,23000)</u>	<u>(0,64581)</u>	<u>(3,08070)</u>	<u>(0,93223)</u>

(*) Stock options were not included in the calculation of the weighted average number of common shares, since their effect would have been anti-dilutive. Therefore, there is no difference between the basic and diluted loss per share.

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23. Operating revenue

The Group's main contracts are related to the rental of the back area, transshipment services and port services.

Revenues are recognized through transfers of goods and services to respective customers, with their values and recognition periods subject to future demands, exchange rate variations and other market factors.

	Consolidated			
	01/07/2024 to 30/09/2024	01/07/2023 to 30/09/2023	01/01/2024 to 30/09/2024	01/01/2023 to 30/09/2023
Assignment of real surface rights	64,919	64,598	192,713	188,767
Oil transshipment service	269,742	279,058	791,688	793,463
Port services	80,614	78,539	257,802	226,731
Water supply	-	2,687	-	8,301
Others	408	241	943	765
Gross revenue	415,683	425,123	1,243,146	1,218,027
Taxes on revenue (Pis/ Cofins / ISS/ ICMS)	(43,304)	(43,679)	(129,065)	(125,723)
Net revenue	372,379	381,444	1,114,081	1,092,304

24. Cost of services provided

	Consolidated			
	01/07/2024 to 30/09/2024	01/07/2023 to 30/09/2023	01/01/2024 to 30/09/2024	01/01/2023 to 30/09/2023
Salaries and charges	(13,538)	(12,537)	(39,664)	(34,792)
Third-party services	(58,330)	(51,622)	(158,652)	(141,814)
Rentals and leases	(2,944)	(4,176)	(12,227)	(11,472)
Depreciation and amortization	(67,904)	(69,279)	(200,417)	(202,071)
Miscellaneous insurance	(2,219)	(1,839)	(5,919)	(5,685)
Fuels and lubricants	(1,197)	(299)	(2,914)	(945)
Port services	(27,990)	(21,184)	(81,213)	(57,161)
Port services – Oiltanking	(12,184)	(21,297)	(34,531)	(67,093)
Dome Consortium	(11,845)	(11,443)	(37,346)	(34,314)
Others	(3,186)	(2,715)	(13,495)	(4,021)
Cost of services provided	(201,337)	(196,391)	(586,378)	(559,368)

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Notes to the condensed individual and consolidated interim financial information on September 30 , 2024 and December 31, 2023
(In thousands of reais, unless otherwise stated)

25. General and administrative expenses

The administrative expenses by nature are presented below.

	Parent Company			
	01/07/2024 to 30/09/2024	01/07/2023 to 30/09/2023	01/01/2024 to 30/09/2024	01/01/2023 to 30/09/2023
Salaries and charges	(14,497)	(15,294)	(46,014)	(46,568)
Third-party services	(1,864)	(3,482)	(4,754)	(7,959)
Travel and stays	(391)	(1,024)	(1,114)	(1,551)
Rentals and leases	209	(213)	(261)	(1,075)
Taxes and fees (*)	(4)	-	(4)	(249)
Depreciation and amortization	(662)	(657)	(1,992)	(1,970)
Miscellaneous insurance	(102)	(171)	(341)	(499)
Miscellaneous expenses	(1,326)	(983)	(3,251)	(2,580)
Total general and administrative expenses	(18,637)	(21,824)	(57,731)	(62,451)

	Consolidated			
	01/07/2024 to 30/09/2024	01/07/2023 to 30/09/2023	01/01/2024 to 30/09/2024	01/01/2023 to 30/09/2023
Salaries and charges	(40,499)	(43,762)	(116,446)	(122,931)
Third-party services	(16,647)	(14,786)	(44,404)	(31,921)
Travel and accommodation	(1,058)	(257)	(3,401)	(4,606)
Rentals and leases	(255)	(767)	(2,090)	(2,651)
Taxes and fees (*)	(2,879)	(3,083)	(8,331)	(7,507)
Depreciation and amortization	(4,238)	(3,012)	(11,767)	(10,312)
Miscellaneous insurance	(259)	(283)	(795)	(805)
Miscellaneous expenses	(6,560)	(7,478)	(17,150)	(18,263)
Total general and administrative expenses	(72,395)	(73,428)	(204,384)	(198,996)

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26. Financial result

	Parent Company			
	01/07/2024 to 30/09/2024	01/07/2023 to 30/09/2023	01/01/2024 to 30/09/2024	01/01/2023 to 30/09/2023
Financial income				
Interest on loans	3,628	2,500	8,276	7,492
Interest on financial investments	4,111	7,044	12,053	30,224
Interest income	185	83	662	369
Exchange variation	(2)	(44,495)	59	49,619
Others	(17)	-	497	-
	7,905	(34,868)	21,547	87,704
Financial expenses				
Bank charges	(1)	(1)	(3)	(4)
Brokerage and commissions	(403)	(834)	(1,545)	(2,556)
Interest on loans	(146,771)	-	(307,375)	-
Interest on loans	3,893	-	-	-
Monetary update of loans	(6,258)	-	(29,343)	-
Debt - Fee	(495)	-	(495)	-
Exchange variation	25,566	-	(140,016)	(2,488)
Leasing – IFRS16	-	(53)	(26)	(152)
Others	278	(792)	(659)	(1,341)
	(124,191)	(1,680)	(479,462)	(6,541)
Financial result	(116,286)	(36,548)	(457,915)	81,163

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Notes to the condensed individual and consolidated interim financial information on September 30 , 2024 and December 31, 2023

(In thousands of reais, unless otherwise stated)

	Consolidated			
	01/07/2024 to 30/09/2024	01/07/2023 to 30/09/2023	01/01/2024 to 30/09/2024	01/01/2023 to 30/09/2023
Financial income				
Interest on loans	6,156	5,266	15,566	15,506
Interest on financial investments	76,075	12,145	265,992	56,681
Interest income	410	1,151	1,433	3,305
Exchange variation	23,484	(56,362)	365,965	708,600
Gain on <i>hedge settlement</i>	(777)	3,608	10,472	4,465
Others	44	263	1,267	1,233
Taxes on financial income	(1,593)	-	(6,914)	-
	103,799	(33,929)	653,781	789,790
Financial expenses				
Bank charges	(97)	(156)	(425)	(707)
IOF	(147)	(1,146)	(663)	(2,708)
Brokerage and commissions	(4,497)	(20,024)	(11,522)	(57,042)
Interest on loans (a)	(315,399)	(277,233)	(924,426)	(912,854)
Interest on loans	3,893	-	-	-
Interest on securitization	(24,101)	-	(50,930)	-
Monetary updating of loans	(6,258)	(24,683)	(63,980)	(459,493)
Amortization of transaction costs	(12,527)	-	(229,964)	-
Debt Settlement – Fee (b)	(998)	-	(119,345)	-
Exchange rate variation	58,339	-	(808,817)	-
<i>Hedge</i> operation loss	(1,616)	(1,943)	(1,616)	(13,161)
Leasing – IFRS16	(2,614)	(2,177)	(6,576)	(6,698)
Fines	(244)	(1)	(1,047)	(43)
Others	(8,689)	(267)	(11,073)	(819)
	(314,955)	(327,630)	(2,230,384)	(1,453,525)
Financial result	(211,156)	(361,559)	(1,576,603)	(663,735)

a) Interest on debentures issued by Prumo on March 14, 2024,

b) Payment of *Fees* to Banco Bradesco and Santander in the debt settlement operation,

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27. Segment information

Prumo uses segments, which correspond to its strategic business units, which offer different services and are managed separately. For each of the strategic business units, Prumo 's management analyzes internal Management reports at least once a quarter. The Company uses the corporate segment related to the operation mentioned in explanatory note no. 1 – Operational Context. The following summary describes the operations in each of the reportable segments.

- **Backyard Administration Segment (*Industrial Hub & T-Mult*)**

Refers to the activity of assigning real surface rights relating to the retro area of the Porto do Açú Industrial Complex to various industrial enterprises, mainly to companies linked to the oil sector. The Porto do Açú comprises 13,000 hectares, of which 210 hectares are already leased areas. The Retro Area Administration segment also includes the T2 channel, on whose banks companies in the Oil and Gas segment are setting up shop.

The operation at *T-Mult*, located in T2 and included in this segment, refers to the provision of port operation services for loading and unloading, storage at the port and road transport of various products, such as mineral coal, ores and petroleum coke and other cargo, as well as the mooring of oil platforms.

- ***T-Oil* Segment**

Refers to the provision of logistics services for liquid cargo, operation and exploration of the *T-Oil terminal*, and transshipment of liquid cargo, not limited to crude oil and its derivatives, with the future inclusion of the operation and exploitation of the yard. logistics and oil treatment unit for the purposes of storing, treating, processing, mixing and processing oil. It is operated by Vast Infraestrutura.

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- **T-Gas Segment**

Refers to the project for the purchase and sale of liquefied natural gas (LNG) or gas from offshore production and regasification of liquefied natural gas, generation, transmission and sale of electrical energy, as well as intermediation in the purchase and sale of energy and electrical capacity. It is coordinated by the GNA.

- **Port Segment**

Refers to other companies controlled by Prumo, including those that are not operational and vehicle companies holding stakes in other Group companies, namely Pedreira Sapucaia, G3X, Águas Industriais, SNF, GSA, Reserva Caruara, LLX Brasil , Açú Petróleo Investimentos, Prumo Participações, Heliport, Prumo Navegação, Rochas do Açú and Açú Energia.

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Explanatory notes to the individual and consolidated condensed interim financial statements

On September 30, 2024 and 2023

(In thousands of reais, unless otherwise stated)

Income Statement – 9 month period to September 30, 2024

	Industrial Hub & T- Mult	T- Oil	T-Gas	Port	Corporate	Adjustments and deletions	Consolidated
Revenue from rental and port services	334,144	709,702	-	70,234	1	-	1,114,081
Cost of products and services	(216,364)	(328,869)	-	(41,145)	-	-	(586,378)
Gross profit	117,780	380,833	-	29,089	1	-	527,703
Operating income (expenses)	(61,533)	(31,433)	(8,836)	(12,261)	(57,689)	4,553	(167,199)
Administrative and general	(98,801)	(31,104)	(8,838)	(12,463)	(57,731)	4,553	(204,384)
Provision for Impairment	34,526	314	2	10	53	-	34,905
Other recipes	4,290	150	-	192	2	-	4,634
Other expenses	(1,548)	(793)	-	-	(13)	-	(2,354)
Equity equivalence result (*)	(2,053)	-	(188,885)	267,760	(647,467)	558,435	(12,210)
Result before financial result and taxes	54,194	349,400	(197,721)	284,588	(705,155)	562,988	348,294
Financial result	(485,228)	(210,714)	9,035	(431,780)	(457,916)	-	(1,576,603)
Financial income	43,769	508,297	9,043	111,652	20,406	(39,386)	653,781
Financial expenses	(528,997)	(719,011)	(8)	(543,432)	(478,322)	39,386	(2,230,384)
Result before taxes on profit	(431,034)	138,686	(188,686)	(147,192)	(1,163,071)	562,988	(1,228,309)
Current IR and CSLL	-	(72,083)	(1,721)	(5,176)	-	-	(78,980)
IR and deferred CSLL	2,109	57,213	-	19,053	-	-	78,375
Profit (loss) for the period	(428,925)	123,816	(190,407)	(133,315)	(1,163,071)	562,988	(1,228,914)

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Explanatory notes to the individual and consolidated condensed interim financial statements

On September 30, 2024 and 2023

(In thousands of reais, unless otherwise stated)

	Income Statement – 9 month period to September 30, 2023						
	Industrial Hub & T- Mult	T- Oil	T-Gas	Port	Corporate	Adjustments and deletions	Consolidated
Revenue from rental and port services	317,231	712,040	-	67,099	-	(4,066)	1,092,304
Cost of products and services	(191,168)	(328,562)	-	(41,943)	-	2,305	(559,368)
Gross profit	126,063	383,478	-	25,156	-	(1,761)	532,936
Operating income (expenses)							
Administrative and general	(88,885)	(34,475)	(9,960)	(8,173)	(62,451)	4,948	(198,996)
Provision for Impairment	(1,154)	(31)	17	131	49	42	(946)
Other recipes	1,600	-	3	15	-	-	1,618
Other expenses	(1,552)	(26,180)	(1)	(158)	-	-	(27,891)
Equity equivalence result (*)	146	-	(344,610)	402,116	(374,902)	340,109	22,859
Result before financial result and taxes	36,218	322,792	(354,551)	419,087	(437,304)	343,338	329,580
Financial result	(460,575)	(155,686)	18,576	(149,260)	81,163	2,047	(663,735)
Financial income	58,779	320,593	18,626	355,058	87,704	(50,970)	789,790
Financial expenses	(519,354)	(476,279)	(50)	(504,318)	(6,541)	53,017	(1,453,525)
Result before taxes on profit	(424,357)	167,106	(335,975)	269,827	(356,141)	345,385	(334,155)
Current IR and CSLL	-	(48,538)	(4,745)	(3,776)	-	-	(57,059)
IR and deferred CSLL	-	(27,860)	-	(168)	129	-	(27,899)
Profit (loss) for the period	(424,357)	90,708	(340,720)	265,883	(356,012)	345,385	(419,113)

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Assets and liabilities by segment as of September 30, 2024

	09/30/2024						
	Industrial Hub & T- Mult	T- Oil	T-Gas	Port	Corporate	Adjustments and eliminations	Consolidated
Assets							
Current assets	160,888	841,450	23,941	272,179	203,556	(115,718)	1,386,296
Long-term realizable asset	1,603,390	3,426,887	102,805	699,543	60,893	(1,613,564)	4,279,954
Investments	114,677	32	195,182	867,719	4,226,098	(4,174,883)	1,228,825
Investment properties	450,006	-	-	79,811	-	-	529,817
Immobilized	2,560,749	1,532,130	19,902	31,472	2,291	-	4,146,544
Intangible	2,315	56,136	18	192	1,405	-	60,066
Right of use	11,198	3,012	-	73,948	541	-	88,699
Deferred	1,012	-	-	-	-	(1,012)	-
Total assets	4,904,235	5,859,647	341,848	2,024,864	4,494,784	(5,905,177)	11,720,201
Liabilities							
Current liabilities	93,246	673,751	6,250	144,886	27,646	(59,024)	886,755
Non-current liabilities	795,353	5,779,779	35,978	3,197,820	9,329,693	(3,585,287)	15,553,336
Equity	4,015,636	(593,883)	299,620	(1,317,842)	(4,862,555)	(2,260,866)	(4,719,890)
Total liabilities and Equity	4,904,235	5,859,647	341,848	2,024,864	4,494,784	(5,905,177)	11,720,201

Assets and liabilities by segment as of December 31, 2023

	Industrial Hub & T- Mult	T- Oil	T-Gas	Port	Corporate	Adjustments and eliminations	Consolidated
Assets							
Current assets	148,034	794,897	42,084	319,011	229,165	(79,146)	1,454,045
Long-term realizable asset	1,571,011	3,249,908	94,715	788,132	56,142	(1,718,445)	4,041,463
Investments	108,544	27	815,846	1,017,450	413,012	(937,501)	1,417,378
Investment properties	450,006	-	-	79,811	-	-	529,817
Immobilized	2,605,828	1,394,536	32,869	37,077	2,560	(1,234)	4,071,636
Intangible	3,714	51,696	20	209	2,067	(2)	57,704
Right of use	17,214	986	-	84,241	1,444	(27,322)	76,563
Deferred	5,564	-	-	-	-	(5,564)	-
Total assets	4,909,915	5,492,050	985,534	2,325,931	704,390	(2,769,214)	11,648,606
Liabilities							
Current liabilities	358,256	593,200	27,647	325,949	41,029	(79,404)	1,266,677
Non-current liabilities	5,191,727	5,526,568	35,712	2,950,152	4,211,614	(4,129,625)	13,786,148
Equity	(640,068)	(627,718)	922,175	(950,170)	(3,548,253)	1,439,815	(3,404,219)
Total liabilities and Equity	4,909,915	5,492,050	985,534	2,325,931	704,390	(2,769,214)	11,648,606

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28. Financial instruments and risk management

The Company and its subsidiaries maintain operations with financial instruments. The management of these instruments is carried out through operational strategies and internal controls, aiming at liquidity, profitability and security. The control policy consists of periodic monitoring of contracted rates versus those in force in the market. The Company, its subsidiaries and jointly controlled companies do not make speculative investments in derivatives or any other risk assets.

The estimated realizable values of financial assets and liabilities were determined using information available on the market and appropriate evaluation methodologies.

However, considerable judgment was required in interpreting market data to produce the most appropriate realizable value estimate. As a consequence, the estimates below do not necessarily indicate the amounts that could be realized in the current exchange market. The use of different market methodologies may have a material effect on estimated realizable values.

The Company's Management policy regarding capital management is to maintain a solid capital base to guarantee the confidence of investors, creditors and the market, as well as to ensure the future development of the business.

Based on this, Management monitors forecasts of returns on capital in multi-year planning.

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The table below shows the accounting balances of financial instruments, included in the balance sheets, as well as the hierarchical level classification:

	Parent Company	
	09/30/2024	12/31/2023
	Amortized cost	Amortized cost
Assets		
Cash and banks	25,020	17,499
Financial investments	103,841	109,186
Marketable securities	3,096	13,043
Restricted cash	19,500	34,715
Mutual with related parties	54,539	50,604
Accounts receivable with related parties	4,080	4,527
	210,076	229,574
Liabilities		
Loans, financing and debentures	5,419,915	-
Suppliers	1,300	3,817
Mutual with related parties	2,269,104	2,129,088
Accounts payable with related parties	1	20
	7,690,320	2,132,925

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		Consolidated			
		09/30/2024		12/31/2023	
Level		Amortized cost	Fair value through other comprehensive income	Amortized cost	Fair value through other comprehensive income
Assets					
	Cash and banks	40,738	-	66,129	-
	Financial investments	454,756	-	385,940	-
II	Marketable securities	412,883	2,892,059	399,613	2,745,731
	Restricted cash	19,500	-	83,713	-
	Customers	344,973	-	277,402	-
	Securitized customers	2,260	-	-	-
	Linked bank deposits	280,463	-	345,402	-
	Refundable deposits	52,351	-	50,430	-
	Mutual with related parties	154,434	-	143,209	-
	Accounts receivable with related parties	62,851	-	53,654	-
	Debentures	654,809	-	654,809	-
	Derivatives – hedging	-	981	-	-
	Credit with third parties	68,682	-	68,682	-
		2,548,700	2,893,040	2,528,983	2,745,731
Liabilities					
	Suppliers	70,510	-	101,490	-
	Mutual with related parties	1,257,118	-	1,117,102	-
	Accounts payable with related parties	10,965	-	14,186	-
II	Loans, financing and debentures	13,603,870	-	13,072,968	-
II	Assignment of securitized receivables	804,436	-	-	-
III	Obligations with third parties	-	1,616	-	876
		15,746,899	1,616	14,305,746	876

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Fair value

The concept of “fair value” provides for the valuation of assets and liabilities based on market prices, when dealing with liquid assets, or on mathematical pricing methodologies, otherwise. The fair value hierarchy level provides priority for unadjusted quoted prices in an active market. A portion of the Company's accounts have a fair value equal to the book value; These are cash equivalent accounts, payables and receivables, *bullet* and short-term debts.

Level 1 - Prices traded (without adjustments) in active markets for identical assets or liabilities.

Level 2 - Inputs other than prices traded in active markets included in Level 1 that are observable for the asset or liability, directly (as prices) or indirectly (derived from prices).

Level 3 - Inputs for the asset or liability that are not based on observable market variables (unobservable inputs).

Loans, financing and debentures are measured at amortized cost. The fair values calculated by Management, using the revenue-only approach for reference, are R\$13,322,222 as of September 30, 2024 (R\$13,103,007 as of December 31, 2023).

A significant part of this value consists of debentures and foreign suppliers, and as they are an exclusive market, we consider the book value as fair value. For other financial assets and liabilities, given their characteristics and maturity dates, the fair values do not differ significantly from the accounting balances.

As of September 30, 2024, the Company did not reclassify its financial instruments among the categories of financial instruments provided for in CPC 48,

The Company has a formal risk management policy, approved by the Board of Directors. The contracting of financial instruments for the purpose of protection is carried out through a periodic analysis of the exposure to the risk that Management intends to cover. The results obtained with these operations in the period and the application of internal controls for risk management were satisfactory for the proposed objectives.

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Risk management objectives and strategies

Protection guidelines are applied according to the type of exposure. The risk factors related to foreign currencies that must be neutralized in the short term last up to one year, with protection being able to extend to a longer term. Decision-making regarding the risk of interest rates and inflation arising from acquired liabilities will be assessed in the economic and operational context and will occur when Management considers the risk to be relevant. With the exception of the GNA Group and Prumo Participações, the Company, its subsidiaries and jointly-controlled entities did not hold derivative instrument contracts as September 30, 2024,

- **Market Risks**

- (i) Foreign exchange risk

This is the risk of fluctuation in exchange rates to which the Company's assets and liabilities may be associated.

The Company works to manage exchange rate risk within the consolidated scope of its companies to identify and resolve risks associated with fluctuations in the value of currencies to which global assets and liabilities are associated.

The objective is to identify or create natural protections, taking advantage of the synergy between the operations of the Prumo Group companies, in order to minimize, or even avoid, the use of protection derivatives, managing exchange rate risk on net exposure. Derivative instruments can be used in cases where it is not possible to use the natural *hedging strategy*. See below in this explanatory note for more details on the Prumo Group's foreign exchange exposures.

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(ii) Interest rate risk

As detailed in explanatory note no. 15 - Loans, financing and debentures, the identification of interest rate risk is linked to the shift in interest structures associated with the payment flows of principal and interest on the debt.

As of September 30, 2024, 50,66% of the Company's and its subsidiaries' debt was linked to local currency indices, with 18,41% adjusted by the IPCA and 32,25% by the CDI.

Regarding revenues in Reais, Porto do Açú rental revenues are adjusted by the IGP-M. The financial resources are invested in an exclusive Company fund, at Banco Bradesco SA, under a specific policy for investment in fixed income securities from first-tier banks, indexed based on the CDI and with daily liquidity forecast.

In relation to mitigating the risks of variation in interest rates within the current context presented, where the company has debts corrected by indices such as CDI and IPCA plus a fixed surcharge and has all its cash invested in a low-risk portfolio with indexed profitability to the CDI, Management did not consider the interest risk associated with the liabilities of companies controlled by the Company to be relevant in the short term and therefore chose not to open a position in hedge operations to neutralize this specific risk.

The table below summarizes the future debt payment flow in thousands of reais, per creditor, with a scenario of sensitivity in interest rate indices, suffering oscillation (increase) of 25% and 50%, and the increments in relation to the base case.

The sensitivity calculation was made based on projections from the Focus report, released by the Central Bank, for all Prumo group debts.

Consolidated - Future Payments Flow			
Description	Base Scenario	Scenario I - 25% increase	Scenario II - 50% increase
	09/30/2024	09/30/2024	09/30/2024
CDI Debentures	7,144,753	970,616	2,032,938
IPCA Debentures	2,986,844	172,367	355,478
Total	10,131,597	1,142,983	2,388,416

The projections used in the calculation have a base date of September 30, 2024 and were made available until 2027. From this year onwards, the latest values presented were used.

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Indicator	2024	2025	2026	2027	2027 onwards
Selic (%pa)	11,75	10,75	9,50	9,00	9,00
IPCA (%pa)	4,37	3,97	3,60	3,50	3,50

(iii) Cash flow risk related to floating interest rates

There is a financial risk associated with floating rates that can increase the future value of financial liabilities. The common risk is uncertainty about the future interest rate market, which takes away the predictability of payment flows. In loss scenarios, the interest term structure shifts upwards, increasing the value of the liability. Alternatively, the company may still have its liabilities reduced in scenarios of falling rates.

The most important risk associated with interest liabilities arises from the issuance of debentures adjusted by the CDI and IPCA, as mentioned in the previous topic. However, as the Company's future revenue will also have the same type of correction and both are long-term - debt maturing in 2032, a fact that increases the degree of uncertainty about the market due to the term - there is a certain neutralization of the projection of revenue from debt amortization, reducing the risk in question.

- **Credit risk**

The credit risk of the Company, its subsidiaries and jointly-controlled companies incurs financial losses if a customer or a counterparty to a financial instrument fails to comply with its contractual obligations. This risk factor may arise from accounts receivable and financial instruments. Exposure to credit risk is mainly influenced by the individual characteristics of each client.

To mitigate risks, the Company, its subsidiaries and jointly-controlled companies adopt the practice of analyzing the financial and equity situation of their counterparties, as well as permanently monitoring open positions.

To evaluate the financial institutions with which it operates, the reference is the ratings of the main risk agencies used in the market: S&P, Moody's and Fitch, using the long-term national risk assessment.

The Company has a Financial Investment Policy, which establishes investment limits per institution and considers the *rating assessment* as a reference to limit the amount

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invested. Average terms are constantly evaluated, as well as investment indexes for portfolio diversification purposes.

An expected credit loss rate is calculated for each receivable based on the financial condition of each counterparty. The credit assessment was created using assumptions and historical data from the main risk agencies and credit *bureaus* . Loss rates are calculated via a multiplication matrix between the expected credit loss rate of each receivable and its level of default in the portfolio and through the use of the roll method, the probability of receiving advances through successive stages of default. until complete discharge.

- **Cambial risk**

As of September 30, 2024, 49,34% of total debt was denominated in foreign currency, all linked to the Dollar.

The Company works to manage exchange rate risk within the consolidated framework to identify and resolve risks associated with fluctuations in the value of currencies to which global assets and liabilities are associated.

The objective is to identify or create natural protections, taking advantage of the synergy between the operations of the Prumo Group companies, in order to minimize, or even avoid the use of protection derivatives, managing exchange rate risk on net exposure.

At Prumo Participações, debt in foreign currency refers to debt securities issued in US dollars by Prumo Participações. The cash flow intended to service the payment of this debt comes via the distribution of dividends, quarterly, from its jointly controlled company Ferroport, whose revenue is linked to the US dollar, and the iron ore handling tariff in force is also adjusted annually. by the American PPI inflation index.

In the exclusive case of Ferroport, its cost structure is denominated in Reais and its monthly revenue is indexed to the Dollar, therefore the operational results of the joint venture are exposed to the risk of exchange rate variation due to the mismatch of currencies between revenues and costs. The appreciation of the Real against the Dollar could reduce Ferroport's operating margin and free cash flow. In relation to Prumo Participações' debt, the Company contracts Non-Deliverable-Forwards (NDFs) monthly to protect against exchange rate variations, as set out in the Additional information on derivative instruments.

Regarding Ferroport, there is a foreign exchange risk management policy in force, formulated by the Company together with Anglo American. Ferroport operates

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transactions involving financial instruments managed through operational strategies and internal control aimed at liquidity, profitability and protection. Control policies consist of permanent monitoring of contracted rates in relation to current market rates. The hedging strategy is to protect the fluctuation of the Dollar to guarantee cash flow revenue.

At FP Newco the loan subordinated to the senior debt of Prumo Participações. The payment flow provides for a bullet amortization of principal and interest at the end of the contract in June 2027 and payments made until then come from surplus resources from Prumo Participações, which in turn has its resources coming from Ferroport, which, as explained above, has its revenue linked to the North American dollar.

Prumo entered into, as a borrower, loan agreements with an investment vehicle managed by an affiliated company, to EIG, the Company's controlling company, in the amount of US\$50,000 each, totaling US\$200,000 ("Loan Agreement"). The principal balance and accrued interest, as established in the Loan Agreement, are subject to certain subordination and payment conditions agreed with the long-term creditors of the subsidiary Porto do Açú. There is currently no plan for the settlement of this loan, the repayment of which depends on the realization of profits in Prumo's subsidiaries. Some subsidiaries are denominated in dollars, which creates a natural hedge for the Loan Agreement.

At Vast Infraestrutura, debt in foreign currency refers to Bonds issued by the subsidiary AP Lux, in US Dollars. The cash flow intended to service the payment of this debt is related to the operations of Vast Infraestrutura itself, whose revenue is linked to the US dollar, and the current oil movement tariff is adjusted annually based on the US PPI inflation index. . In the case of Vast Infraestrutura, its cost structure is denominated in Reais and its monthly revenue, despite being received in Reais, is indexed to the Dollar, with the company's operational results being susceptible to the risk of exchange rate variation within the same month. An appreciation of the real against the Dollar could reduce Vast Infraestrutura's operating margin and free cash flow. Regarding debt, the fact that Vast Infraestrutura's debt service and revenue are linked to the same currency results in a natural hedge for this exposure.

The table below summarizes the current value of the debt in millions of Reais, per creditor, with a sensitivity scenario in exchange rates (US\$), assuming fluctuations of 10% and 20% to the positive side.

09/30/2024	Real	US\$	US\$
		10%	20%
Subordinated Loan (iv)	599,291	659,220	719,149

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Senior Secured Bonds(v)	1,446,404	1,591,044	1,735,685
Santander Debentures (ix)	1,286,829	1,415,512	1,544,195
NCE Itau (x)	1,801,561	1,981,717	2,161,873
Bonds 144A/ RegS (xi)	3,088,398	3,397,237	3,706,077
Total	8,222,482	9,044,730	9,866,979

12/31/2023	Real	US\$ 10%	US\$ 20%
Subordinated Loan (iv)	532,543	585,797	639,052
Senior Secured Bonds(v)	1,381,230	1,519,353	1,657,476
Santander Debentures (ix)	1,294,140	1,423,554	1,552,968
NCE Itau (x)	1,823,477	2,005,825	2,188,172
Bonds 144A/ RegS (xi)	2,851,388	3,136,527	3,421,666
Total	7,882,778	8,671,056	9,459,334

- **information on derivative instruments**

This program is classified according to *hedge accounting accounting criteria* and measured at fair value through comprehensive income.

Derivative financial instruments are recognized as assets or liabilities in the balance sheet and measured at fair value. When the transaction is eligible and designated as *hedge accounting*, changes in the fair value of derivatives are recorded as follows:

Cash flow hedge: variations in the fair value of derivative financial instruments designated as effective cash flow hedges have their effective component recorded in shareholders' equity (other comprehensive income) and the ineffective component also recorded in shareholders' equity, but in an account differentiated (hedging cost).

The amounts recorded in equity are only transferred to Fixed Assets in an appropriate account (hedge settled) when the protected item is effectively realized.

At Prumo Participações, all revenue comes from dividend payments in reais by Ferroport and transferred to the company quarterly. With the issuance of the Senior Secured Bonds, the company entered into a contractual hedge commitment, which determines that the derivatives to be used to protect exchange rate variations must be Non-deliverable-forwards (“NDFs”). NDFs are contracted monthly with a value equivalent to an average of 1/6 of the semi-annual payment of gross debt and filling reserve accounts.

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All derivative transactions of the hedge programs are detailed in the table below, which includes, per derivative contract, information on the type of instrument, reference value (nominal), maturity, fair value including credit risk and amounts paid/received or provisioned in the period.

Non -deliverable forward hedging program

Enterprise		NDF contracted in R\$		Mark to Market (MTM)	
		Maturity		09/30/2024	12/31/2023
US\$ term	Prumo Participações	2,505	06/2024	-	(464)
US\$ term	Prumo Participações	4,113	06/2024	-	(412)
US\$ term	Prumo Participações	2,074	12/2024	558	-
US\$ term	Prumo Participações	2,491	12/2024	423	-
US\$ term	Prumo Participações	2,306	12/2024	(435)	-
US\$ term	Prumo Participações	2,654	12/2024	(586)	-
US\$ term	Prumo Participações	2,894	12/2024	(595)	-
Liquid		Hedge position		(635)	(876)

- Liquidity Risk**

The Company, its subsidiaries and jointly-controlled subsidiaries monitor their liquidity level considering expected cash flows as a counterpart to the available amount of cash and cash equivalents. Liquidity risk management implies maintaining sufficient cash, securities and the ability to settle liabilities and market positions.

The following are the contractual maturities of financial liabilities existing on September 30, 2024. These amounts are gross and undiscounted, include estimated interest payments and do not consider the impact of netting arrangements:

Liquidity Risk						
Consolidated	Up to 6 months	From 6 to 12 months	From 1 to 2 years	From 2 to 5 years	More than 5 years	Total
Financial liabilities						
Suppliers	70,510	-	-	-	-	70,510
Accounts payable with related parties	-	10,630	335	-	-	10,965
Loan with related parties	-	-	-	-	1,257,118	1,257,118
Loans, financing and debentures	599,587	566,941	1,416,905	8,106,222	9,757,374	20,447,029
Total by term range	670,097	577,571	1,417,240	8,106,222	11,014,492	21,785,622

29. Insurance coverage

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The Company and its subsidiaries adopt the policy of contracting insurance coverage for assets subject to risks, for amounts considered by Management as sufficient to cover possible losses, considering the nature of their activity.

The policies are in force and premiums have been duly paid, The Company considers that its insurance coverage is consistent with that of other companies of similar size operating in the sector.

As of September 30, 2024 and December 31, 2023, the insurance coverages are as follows:

	Consolidated	
	09/30/2024	12/31/2023
Operational risks		
Material Damage	633,627	541,743
Civil Liability and Environmental Damage	2,174,636	1,879,627
Loss of Profits	852,904	724,264

30. Subsequent events

GNA Group

On October 30, 2024, GNA Infra repurchased 30 shares with a unit price per share of R\$138,565,92, totaling R\$4,157, with R\$3,866 being allocated to GNA HoldCo and R\$291 to Siemens Energy.

Vast Infraestrutura

In October 2024, the Company signed a 16-month extension of the Petronas contract for oil transshipment services at the Açu Port terminal, ending in December 2026, Vast Infraestrutura and efen met all conditions precedent for the completion of Vast's acquisition of TECMA in October 2024, The main impacts of this acquisition, including consolidation effects and processes involving TECMA, will be reflected throughout the fourth quarter of 2024.

Composition of the Board of Directors

Composition of the Board

Robert Blair Thomas
Chief Executive Officer

Rogério Sekeff Zampronha
CEO

Flavio Valle
Vice president

Eugenio Leite de Figueiredo
CFO and Officer with no specific title, working as Deputy CEO

Ricardo Faria Paes
Director

Eduardo Quartarone Campos
Officer with no specific title, working as General Counsel

Jorge Marques de Toledo Camargo
Director

Angela Serpa Caldeira e Silva
Officer with no specific title, working as Human Capital Officer

Ieda Gomes Yell
Director

Eduardo Ferreira Kantz
Officer with no specific title, working as the Environment, Sustainability, Governance and Institutional Relations Officer

Franklin Lee Feder
Director

Mauro Lourenço de Andrade
Officer with no specific title, working as Business Development Officer

Leticia Nabuco Villa-Forte
Officer with no specific title, working as Deputy CFO

Mariana Coutinho
Controllership and Tax Manager

Camila Araujo
Accountant / CRC-RJ 121980-07